A0039
1981-1982

County of San Diego **State of California**

UC-NRLF
C 2 838 283

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1982

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
JAN 4 1983
UNIVERSITY OF CALIFORNIA

COMPILED UNDER THE DIRECTION OF

Rod Valera

COUNTY AUDITOR AND CONTROLLER

BOARD OF SUPERVISORS

TOM HAMILTON
FIRST DISTRICT

PAUL W. FORDEM
SECOND DISTRICT

ROGER HEDGECOCK
THIRD DISTRICT

JIM BATES
FOURTH DISTRICT

PAUL ECKERT
FIFTH DISTRICT

A 0039
1981/82

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720

County of San Diego

State of California

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1982

BOARD OF SUPERVISORS
TOM HAMILTON
FIRST DISTRICT
PAUL W. FORDEM
SECOND DISTRICT
ROGER HEDGECOCK
THIRD DISTRICT
JIM BATES
FOURTH DISTRICT
PAUL ECKERT
FIFTH DISTRICT

COMPILED UNDER THE DIRECTION OF

Rod Valeras

COUNTY AUDITOR AND CONTROLLER

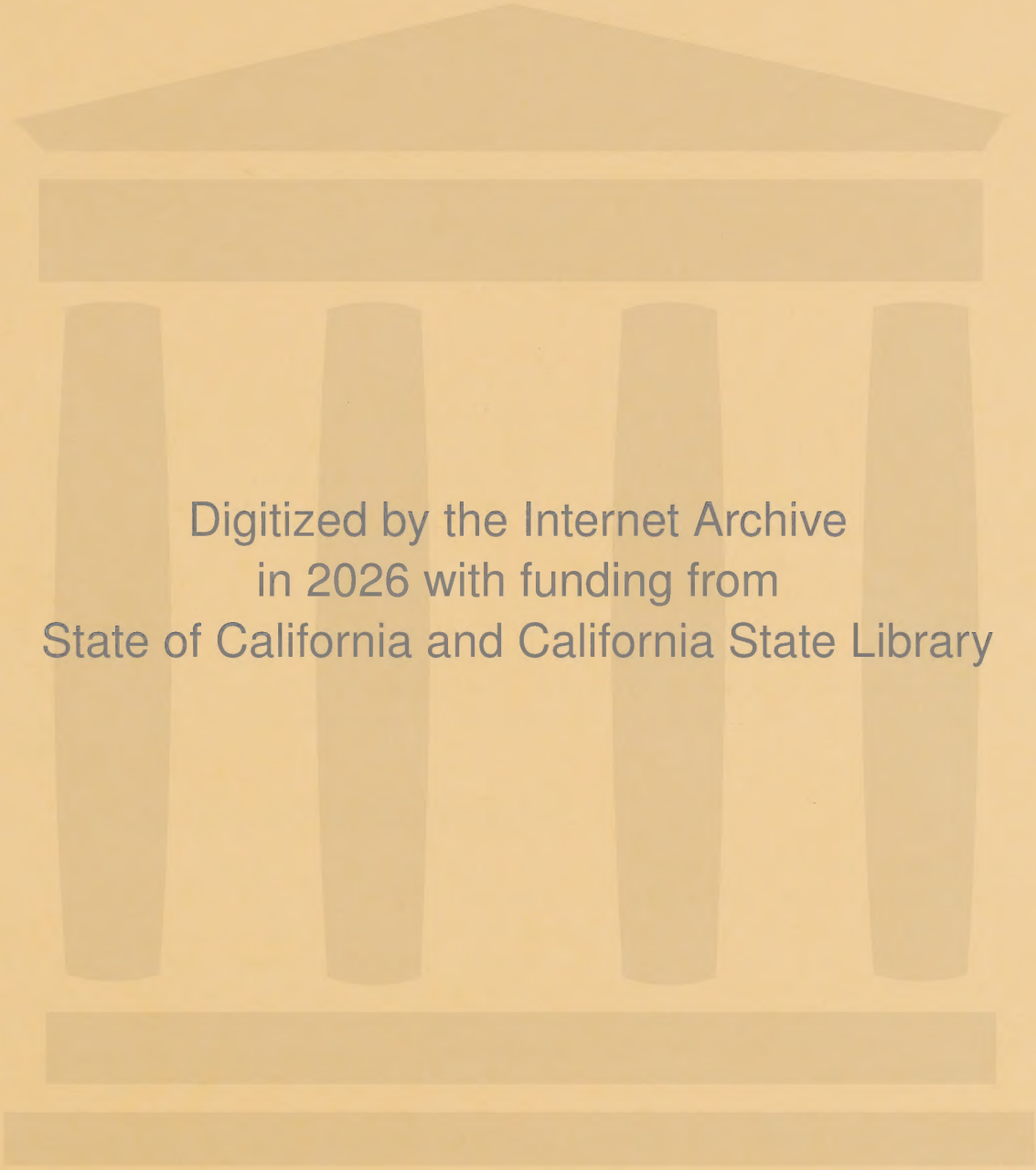
TABLE OF CONTENTS
June 30, 1982

		PAGE
INTRODUCTORY SECTION:		
LETTER OF TRANSMITTAL		5
BOARD OF SUPERVISORS AND FISCAL OFFICERS		12
ORGANIZATION FOR FINANCIAL ADMINISTRATION		13
FINANCIAL SECTION:		
Auditor's Opinion		15
Combined Statements - Overview ("Liftable" General Purpose Financial Statements):		
Statement 1A	Combined Balance Sheet - All Fund Types and Account Groups	18
Statement 1B	Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	21
Statement 1C	Combined Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual - All Governmental Fund Types	22
Statement 1D	Combined Statement of Revenue, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types	24
Statement 1E	Combined Statement of Changes in Financial Position - All Proprietary Fund Types	25
Statement 1F	Combined Statement of Contributed Capital - All Proprietary Fund Types	26
Notes to Financial Statements		27
Combining and Individual Fund and Account Group Statements and Schedules:		
General Fund:		
Statement 2	Balance Sheet	43
Statement 2A	Statement of Revenue, Expenditures, and Changes in Fund Balances	44
Statement 2B	Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual	45
Statement 2C	Statement of Revenue - Estimated and Actual	52
Statement 2D	Statement of Expenditures by Department	54
Special Revenue Funds:		
Statement 3	Combining Balance Sheet	58
Statement 3A	Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	60
Statement 3B	Combining Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual	62
Statement 3C	Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual - By Fund	65
Debt Service Fund:		
Statement 4	Balance Sheet	71
Statement 4A	Statement of Revenue, Expenditures, and Changes in Fund Balances	72
Statement 4B	Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual	73
Capital Projects Funds:		
Statement 5	Combining Balance Sheet	75
Statement 5A	Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	76
Statement 5B	Combining Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual	77
Statement 5C	Statement of Revenue and Expenditures - Budget (Budgetary Basis) and Actual - Capital Outlay Fund	77
Enterprise Funds:		
Statement 6	Combining Balance Sheet	79
Statement 6A	Combining Statement of Revenue, Expenses, and Changes in Retained Earnings	80
Statement 6B	Combining Statement of Changes in Financial Position	81
Statement 6C	Combining Statement of Contributed Capital	82
Internal Service Funds:		
Statement 7	Combining Balance Sheet	84
Statement 7A	Combining Statement of Revenue, Expenses, and Changes in Retained Earnings	86
Statement 7B	Combining Statement of Changes in Financial Position	88
Statement 7C	Combining Statement of Contributed Capital	90
Agency Funds:		
Statement 8	Combining Balance Sheet	93
Statement 8A	Combining Statement of Changes in Assets and Liabilities	94

Table of Contents (Cont'd)

		PAGE
Account Groups:		
Statement 9	Statement of Changes in General Fixed Assets - By Function and Activity	97
Statement 10	Statement of General Long Term Debt Payable	98
Miscellaneous Schedules:		
Statement 11	Statement of Cash Receipts and Disbursements - General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds	101
Statement 12	Statement of Interfund Accounts - All Funds	102
Statement 13	Statement of Investments - Agency Funds	105
Statement 14	Statement of Taxes Receivable	106
STATISTICAL SECTION:		
Table 1	Cash in County Treasury	107
Table 2	Insurance	108
Table 3	Source of Funds Expended for Public Assistance	109
	Comparative:	
Table 4	Revenue by Source	110
Table 5	Expenditures and Encumbrances	111
Table 6	Assessed Valuations	112
Table 7	County Assessed Value, Taxes Levied and Tax Collections	113
Table 8	Property Tax Rates - All Overlapping Governments	114
Table 9	Outstanding Bonded Indebtedness	115
Table 10	Legal Debt Margin	116
Table 11	Estimated Direct and Overlapping Bonded Debt	117
Table 12	Principal Taxpayers	119
Table 13	Miscellaneous Statistical Data	120

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI



Digitized by the Internet Archive
in 2026 with funding from
State of California and California State Library

https://archive.org/details/igsl_acfr-san-diego-cty_1982

COUNTY OF SAN DIEGO

OFFICE OF THE AUDITOR AND CONTROLLER

1600 Pacific Highway • San Diego, CA 92101

Rod Calvao

Auditor and Controller

236-3711

BOARD OF SUPERVISORS

TOM HAMILTON
FIRST DISTRICT

PAUL W. FORDEM
SECOND DISTRICT

ROGER HEDGECOCK
THIRD DISTRICT

JIM BATES
FOURTH DISTRICT

PAUL ECKERT
FIFTH DISTRICT

November 15, 1982

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the Fiscal Year ended June 30, 1982 has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25250 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation including all disclosures, rests with County staff. The data as presented is believed to be accurate in all material respects; is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and includes all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850 and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district non-partisan elections governs the County. There are sixteen incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

For financial reporting purposes, all funds and account groups administered by the County Board of Supervisors are included. Also included in the fiduciary fund category are agency type funds for other governmental entities such as school districts, special dis-

tricts, and the employee retirement system that are required to maintain their funds in the County treasury or for which the County Auditor and Controller is the ex-officio Auditor. These funds are clearly identified throughout this report to distinguish them from County funds.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the National Council on Governmental Accounting of the Municipal Finance Officers Association of the United States and Canada.

Using the County's automated accounting system the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year which have not been specifically committed automatically lapse to unreserved Fund Balance. The Fund Balance along with projected revenues become available for appropriation the following year.

The opinion of the County's independent auditors Arthur Young & Company is included in this report. Also, the County continued to receive top ratings from Moody's Investors Service, Inc. and Standard and Poors Corporation on their various financial offerings.

RESULTS OF OPERATIONS - GOVERNMENTAL FUNDS

Combined financial operating highlights for the County General, Special Revenue, Debt Service, and Capital Projects Funds follow. Amounts are stated in millions of dollars.

SOURCE OF FUNDS:	YEARS ENDED JUNE 30 1982 AMOUNT	1982 PERCENT	1981 AMOUNT	1981 PERCENT	PERCENT INCREASE (DECREASE) 1982 OVER 1981
Beginning Fund Balance:					
Unreserved	$ 39.4	5.7	$ 25.7	3.9	53.3
Reserved for Prior Year Encumbrances	17.9	2.6	18.0	2.7	(0.6)
Taxes	139.5	20.3	127.6	19.4	9.3
Licenses and Permits	7.2	1.1	8.3	1.3	(13.3)
Fines, Forfeitures and Penalties	7.2	1.1	6.0	1.0	20.0
Use of Money and Property	21.7	3.1	22.7	3.4	(4.4)
Aid from Other Governmental Agencies - State	229.1	33.3	216.8	32.9	5.7
Aid from Other Governmental Agencies - Federal	171.8	24.9	165.4	25.1	3.9
Charges for Current Services	44.8	6.5	44.1	6.7	1.6
Other Revenues	9.1	1.3	23.6	3.6	(61.4)
Decrease in Reserves	.9	0.1			
Total Source of Funds	$ 688.6	100.0	$658.2	100.0	4.6
EXPENDITURES AND ENCUMBRANCES:					
General Government	$ 102.4	15.5	$102.6	16.6	(0.1)
Public Protection	136.9	20.8	115.7	18.7	18.4
Public Ways and Facilities	29.7	4.5	28.3	4.6	5.0
Health and Sanitation	64.0	9.7	65.2	10.5	(1.5)
Public Assistance	295.8	44.8	272.5	44.0	8.6
Education	5.1	0.8	4.5	0.7	13.3
Recreation and Cultural	6.3	0.9	6.9	1.1	(10.1)
Debt Service	7.2	1.1	5.4	0.9	33.3
Capital Outlay	12.2	1.9	17.7	2.9	(31.1)
Total Expenditures and Encumbrances	$ 659.6	100.0	$618.8	100.0	6.7
Unreserved Fund Balance - End of Year	$ 29.0		$ 39.4		(26.4)

	1981-82			1980-81		
	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS	TOTAL	GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	SPECIAL REVENUE FUNDS
Excess (Deficiency) of Revenue Realized Over Revenue Budgeted	$(62.5)	$(62.1)	$ (0.4)	$(13.7)	$ (7.9)	$ (5.8)
Savings Realized Between Actual Expenditures and Budgeted Expenditures	86.1	79.2	6.9	52.1	38.7	13.4
Fund Balance Unappropriated	5.4	4.0	1.4	1.0	1.0	
Unreserved Fund Balance, End of Year	$ 29.0	$ 21.1	$ 7.9	$ 39.4	$ 31.8	$ 7.6

Revenue for general County functions totaled $630.4 million in fiscal year 1981-82, an increase of $15.9 million or 2.6 percent over fiscal year 1980-81. This increase was mainly attributed to increases in Federal and State aid and property tax revenue. The major sources of funding to the County continued to be the State and Federal Governments, collectively providing 63.6 percent of all revenue, or 58.2 percent of the total funds available to finance the County budget. This figure is only slightly more than the previous year, in which 58 percent of the total funds available were provided by the State and Federal Governments. Property Tax revenue amounted to $122.5 million or 19.4 percent of all revenue, compared with $108.8 million or 17.0 percent the previous year. This represents an increase of $13.7 million for the period, but it is still considerably less than the $132.3 million or 27.0 percent of revenue represented by property taxes in fiscal year 1977-78 prior to the passage of Proposition 13.

Expenditures and Encumbrances for general County functions totaled $659.6 million in fiscal year 1981-82, an increase of $40.8 million or 6.7 percent over fiscal year 1980-81. Continuing an established trend, increased expenditures occurred primarily in Public Assistance with an increase of $23.3 million or 8.6 percent and Public Protection with an increase of $21.2 million or 18.4 percent. Also, expenditures for Debt Service increased $1.8 million or 33.3 percent reflecting increased interest costs on borrowed money. General Government expenditures remained relatively equal to the previous year, while expenditures for Recreation and Culture, and Capital Outlay decreased by 10.1 percent and 31.1 percent respectively.

On November 6, 1979, the voters of California passed Proposition 4, the Gann Initiative. As Article XIII B of the California Constitution, this initiative limits spending by State and Local agencies. Whereas Article XIII A (Proposition 13) limits property tax revenue, Article XIII B limits spending by imposing a limit on appropriations of taxes. The limit, established in the base year 1978-79, is adjusted each year based on changes in population and cost of living data. For fiscal year 1981-82, the County's appropriations subject to the limit were $22.8 million under the limit of $203.2 million.

General Fund unreserved fund balance amounted to $2.1 million at June 30, 1982, down from $10.8 million the previous year. This balance results primarily from large revenue shortfalls offset by savings realized between actual and budgeted expenditures. This year's savings were accomplished only after administrative freezes were placed on hiring and fixed asset purchases during the latter part of the fiscal year. General fund unreserved fund balance has now decreased by $28.4 million or 93.1 percent since the passage of Proposition 13 in fiscal year 1977-78.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

Three new enterprise funds, Liquid Waste, Transit, and Solid Waste were created during the year bringing the total to four with the Airports Fund established during fiscal year 1980-81. These programs were segregated into separate enterprise funds to facilitate management and accounting for the related activities. Aggregate operating revenue totaled $14.4 million for fiscal year 1981-82, resulting in net income of $4.0 million. At June 30, 1982, these funds had a $4.5 million balance in retained earnings.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Banker's Acceptances, 30 percent; Government Securities, 29 percent; Negotiable Certificates of Deposit, 14 percent; Commercial Paper, 12 percent; Collateralized Time Deposits, 11 percent; and Repurchase Agreements, 4 percent.

LONG-TERM OBLIGATIONS

The County has no outstanding general obligation or revenue bonds. Certain buildings and equipment are being leased under various long-term capital leases (lease-purchases). In accordance with generally accepted accounting principles, only the present value of the minimum lease obligation (principal) of $147 million is reflected as a liability in the Statement of General Long-Term Debt Payable. Assuming all such capital leases are held to full term, the

total projected interest expense would approximate an additional $196.5 million.

The County has a long-term obligation to the County Employees Retirement System. The actuarially computed liability is based upon assumptions which make provisions for future salary increases. The cumulative impact of the cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of $307 million which is being funded over a 30-year period ending December 31, 2007. The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years. The difference between the amount required under generally accepted accounting principles and the level percentage method used by the County (approximately $1.0 million) is reflected as a reduction to accrued pension contributions in the Statement of General Long-Term Debt Payable.

County employees have unrecorded accumulated benefits of approximately $49.6 million for employee compensatory time off, sick leave and vacation earned. Normally, these accumulated benefits will be liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. $17.0 million of this amount represents compensatory time off and vacation earned, which employees may elect to have paid in cash upon separation from County service for any reason. Also included is $7.5 million which is the value of that portion of sick leave benefits payable in cash upon termination of employees with 10 years or more of County service. In the normal course of business, all payments of these accumulated benefits will be funded from the appropriations of the year in which they are actually paid.

PROSPECTS FOR THE FUTURE

The fiscal year 1982-83 budget reflecting appropriations of $706.4 million has been adopted. This represents a decrease of $5.8 million or 0.8 percent from fiscal year 1981-82. The budget includes $424.3 million of State and Federal funds expected to be received. The continued instability of State and Federal financial planning validate the concerns expressed over the past several years regarding the County's increased dependence on State and Federal revenue sources.

Progress is expected on at least four ambitious projects during fiscal year 1982-83. The $59 million East County Regional Center is expected to be opened for business during this period. This is the last of three such centers constructed to bring County services closer to the public served. At least partial installation of

approximately $36 million of cost-saving microwave/telephone equipment is planned. Negotiations are underway to lease the County Administration Center parking lots for commercial development, including high-rise hotels. Also, the County has become a leader in solid waste management and is actively exploring alternatives to convert solid waste into a source of energy for area residents.

ACKNOWLEDGEMENTS

As in the past years, the concerted action and cooperation of other county departments, for which we are grateful, has been most helpful in publication of this report and in achieving our objectives of timely and accurate financial reporting. Finally, your Board is to be commended for its past foresight and actions to insure the continued general fiscal health and integrity of the County.

Respectfully,

ROD CALVAO
Auditor and Controller

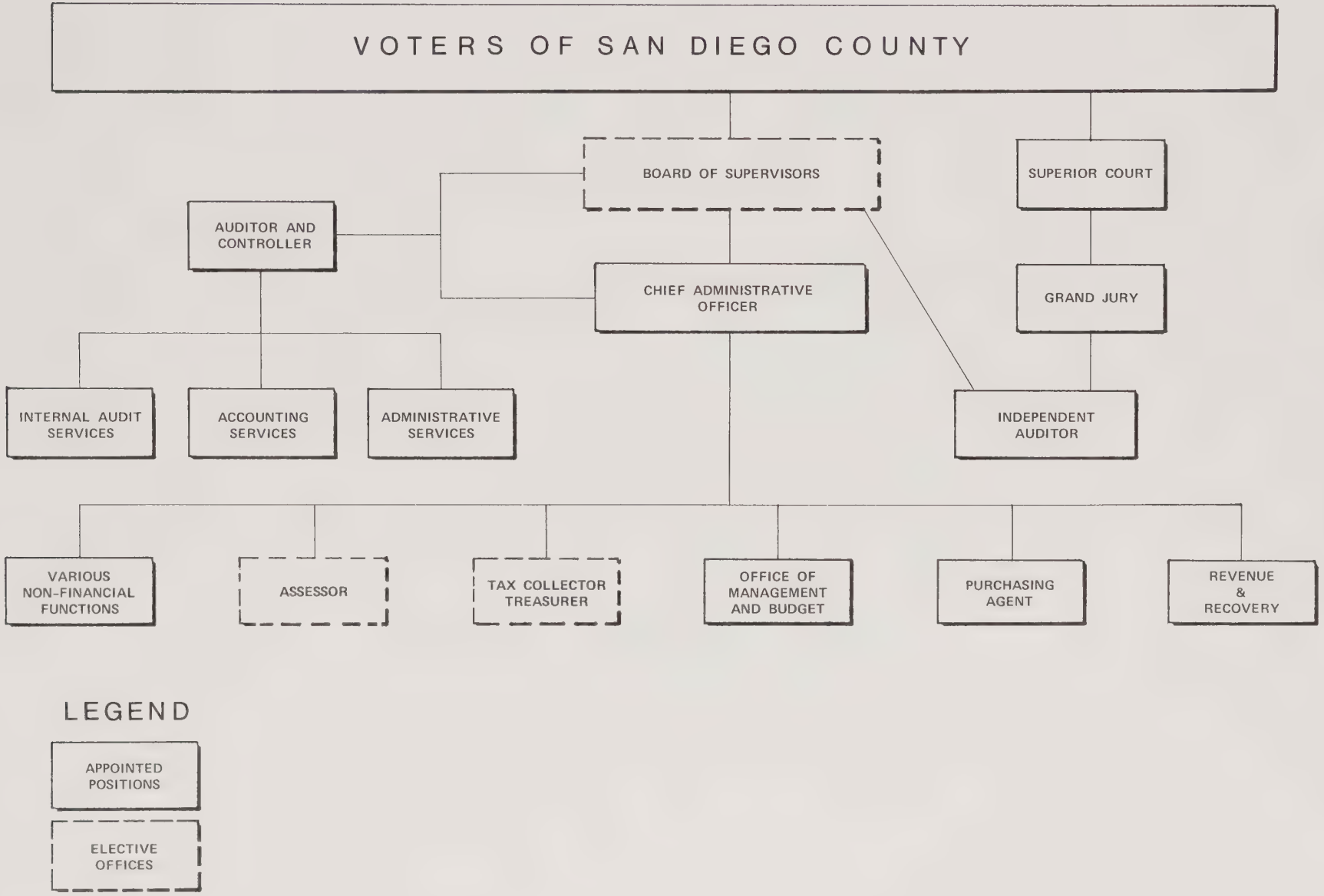
GAD:RC:BP:265

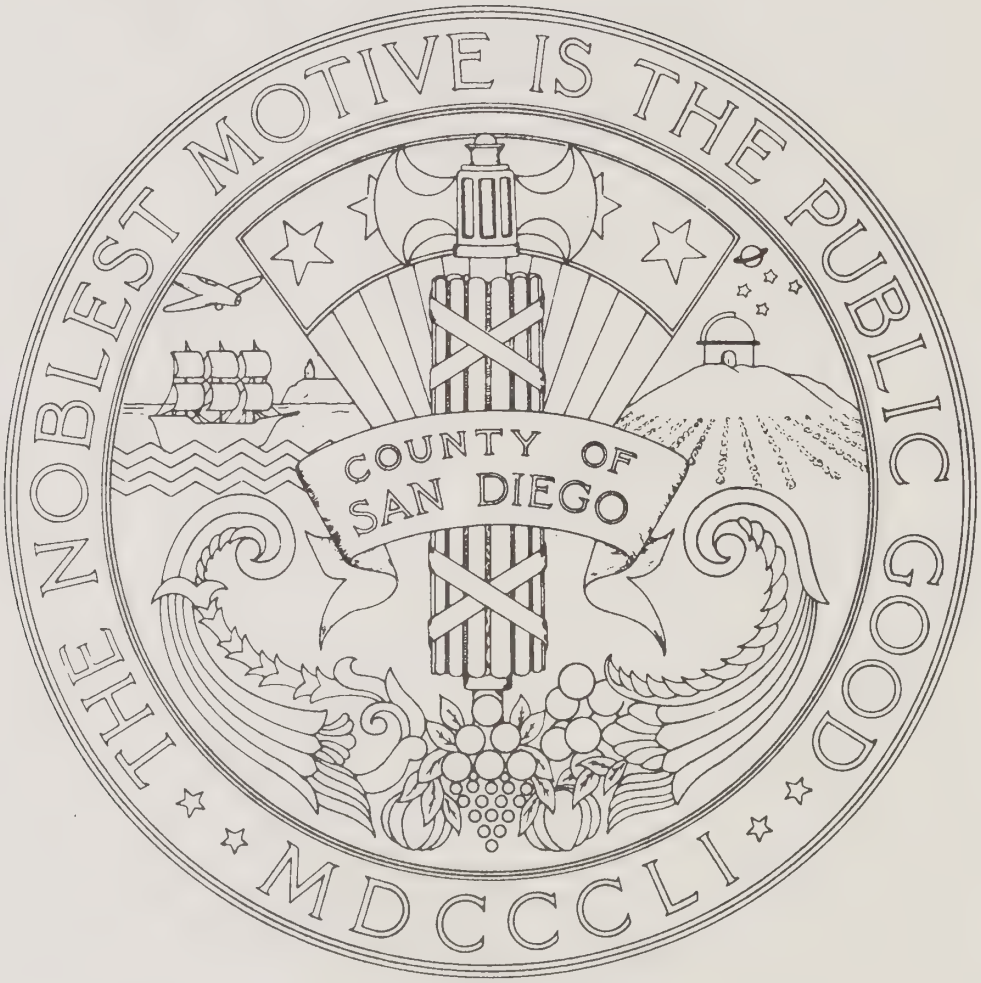
COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	TOM HAMILTON
DISTRICT 2	PAUL FORDEM
DISTRICT 3	ROGER HEDGECOCK
DISTRICT 4	JIM BATES (CHAIRMAN)
DISTRICT 5	PAUL ECKERT
ASSESSOR	E. C. WILLIAMS
AUDITOR AND CONTROLLER	ROD CALVAO
ASSISTANT COUNTY AUDITOR	ED RYAN
ASSISTANT COUNTY CONTROLLER	WILLIAM J. KELLY
CHIEF ADMINISTRATIVE OFFICER	CLIFFORD W. GRAVES
GRAND JURY (1981-82)	WALTER BARNETT (FOREMAN)
OFFICE OF MANAGEMENT AND BUDGET	JOHN B. SAUVAJOT
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	MORRIS R. PION
SUPERIOR COURT	GILBERT HARELSON (PRESIDING JUDGE)
TAX COLLECTOR-TREASURER	JAMES E. JONES

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION




THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ARTHUR YOUNG

ARTHUR YOUNG & COMPANY
110 WEST A STREET, SUITE 1400
SAN DIEGO, CALIFORNIA 92101

(714) 238-1144

The Honorable Board of Supervisors
County of San Diego

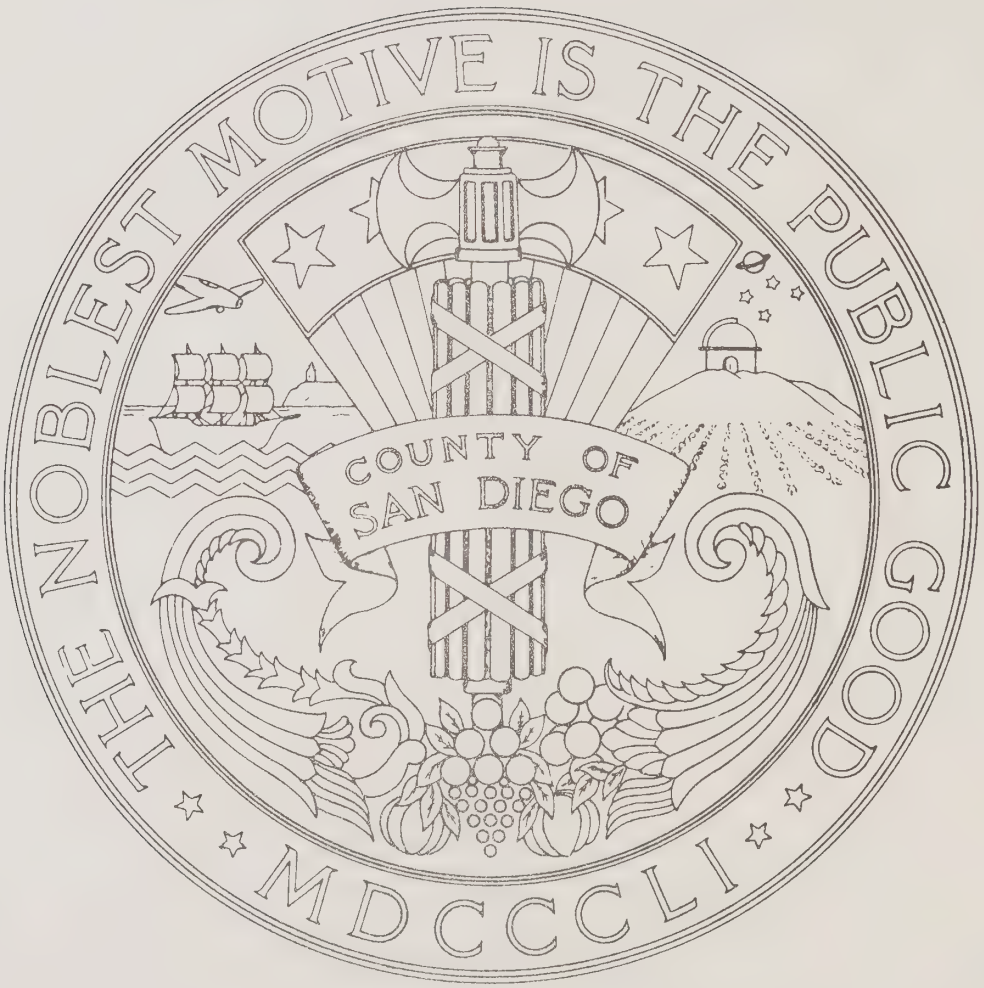
We have examined the combined financial statements of the County of San Diego and the combining, individual fund, and account group financial statements of the County as of and for the year ended June 30, 1982, appearing on pages 18 through 99. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the County of San Diego, at June 30, 1982, and the combined results of operations and the changes in financial position of proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly the financial position of the individual funds and account groups of the County of San Diego at June 30, 1982, and the results of operations of such funds and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying financial information, appearing on pages 101 through 121, is presented for purposes of additional analysis and is not a required part of the financial statements of the County of San Diego. The information has been subjected to the auditing procedures applied in the examination of the combined, combining, individual fund, and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Arthur Young & Company

September 24, 1982


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

COMBINED STATEMENTS - OVERVIEW

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

COMBINED STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING, THE FOLLOWING COMBINED STATEMENTS ARE PRESENTED:

- COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
- COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
- COMBINED STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
- COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES
- COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES
- COMBINED STATEMENT OF CONTRIBUTED CAPITAL - ALL PROPRIETARY FUND TYPES

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1982
With Comparative Figures for June 30, 1981

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS				
Cash with County Treasurer	$ 10,780,236	16,612,791	34,056	15,143,193
Cash in Banks	203,777			
Cash with Fiscal Agent		475,399		
Collections in Transit		18,111		243
Imprest Cash	77,075	3,010		
Due from Other Funds	17,142,988	3,286,796	1,385,911	3,599,445
Accounts and Notes Receivable, Net	26,890,792	6,481,685		2,110,716
Inventory of Material and Supplies	12,907,105	2,726,856		
Due from Other Funds - Loans	618,646	250,000		
Investments, at Amortized Cost				
Taxes Receivable	11,628,458	265,079	83,423	
Fixed Assets				
Deposits with Others		1,158,780		
Prepaid Expenses				
Future Requirements for Long-Term Debt		41,456		
Amount to be Provided for Retirement of Long Term Debt				
Total Assets	$ 80,249,080	31,319,967	1,503,390	20,853,598
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 16,994,866	593,779		97,317
Accrued Payroll	13,664,908	1,091,508		
Due to Other Funds	17,220,984	3,384,181	913,148	742,421
Deferred Compensation Payable		5,746,961		
Deposits from Others		4,648,623		
Due to Other Funds - Loans		41,456	514,000	
Amount Payable to Grantor Agency				
Deferred Property Tax Revenue	6,405,467	150,208	47,025	
Deferred Miscellaneous Revenue	56,902	1,125,248		1,030,185
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	54,343,129	16,781,969	1,474,173	1,869,923
Fund Equity				
Equity in Fixed Assets				
Contributed Capital:				
Capital Grants				
Accumulated Depreciation				
Governments' Contributions				
Retained Earnings:				
Reserved for Replacement of Equipment				
Unreserved				
Fund Balances:				
Reserved for Self-Insurance				
Reserved for Encumbrances	10,865,230	4,222,746	29,216	5,273
Reserved for Loans to Other Funds	44,725	250,000		
Reserved for Deposits with Others		1,158,780		
Reserved for Inventory of Material and Supplies	12,907,105	1,011,714		
Unreserved	2,088,889	7,894,755		18,978,402
Total Fund Equity	25,905,951	14,537,998	29,216	18,983,675
Total Liabilities and Fund Equity	$ 80,249,080	31,319,967	1,503,390	20,853,598
	(Statement 2)	(Statement 3)	(Statement 4)	(Statement 5)

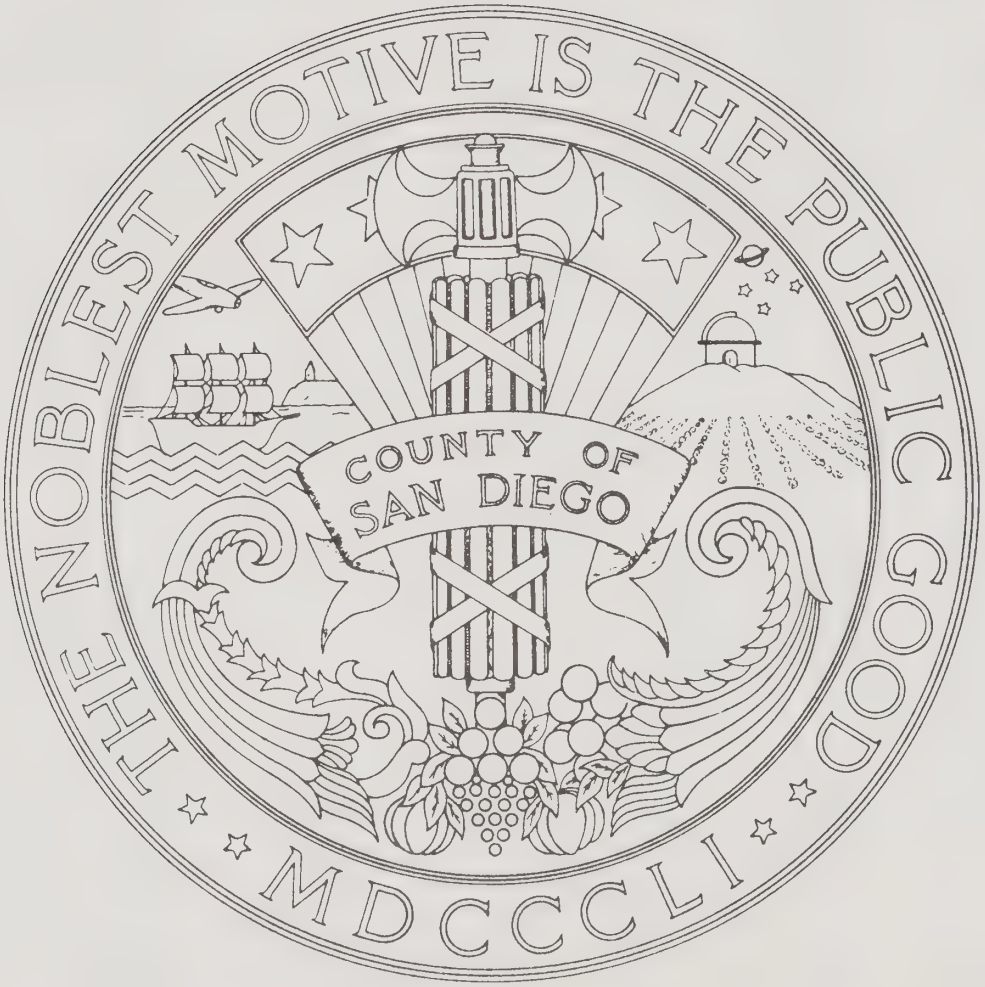
See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1982	1981
5,188,368	6,158,644	451,832,917			505,750,208	468,063,675
		61,114,037			61,317,814	86,830,935
					475,399	
103,554	6,690	3,406,135			3,534,734	4,388,432
3,300	100,000	10,350			193,735	185,365
916,294	952,760	17,182,343			44,466,539	42,996,240
1,140,377	16,456				36,640,028	41,781,191
107,497	1,758,426				17,499,886	16,699,025
	845,897				1,714,543	1,502,796
		277,017,483			277,017,483	260,179,761
					11,976,960	8,094,117
17,283,440	7,776,737		341,362,131		366,422,308	303,852,495
					1,158,780	987,805
3,482					3,482	
					41,456	60,578
				175,078,335	175,078,335	174,703,214
24,746,314	17,615,613	810,563,267	341,362,131	175,078,335	1,503,291,697	1,410,325,635
476,360	553,826				18,716,150	17,842,041
143,765					14,900,182	12,914,378
1,986,413	267,630	19,951,758			44,466,539	42,996,240
					5,746,961	4,248,955
					4,648,623	4,718,725
	250,000	909,087			1,714,543	1,502,796
201,763					201,763	
					6,602,700	4,296,192
24,725					2,237,060	963,952
		27,741,753			27,741,753	19,405,846
		761,960,667			761,960,667	742,570,525
				175,078,335	175,078,335	174,703,214
2,833,027	1,071,457	810,563,267		175,078,335	1,064,015,282	1,026,162,867
			341,362,131		341,362,131	288,422,119
71,703					71,703	
(9,883)					(9,883)	
17,344,913	9,664,662				27,009,576	17,491,132
14,644	4,368,079				4,382,723	2,564,499
4,491,909	2,511,413				7,003,322	2,187,126
						1,200,000
					15,122,467	17,920,647
					294,725	570,446
					1,158,780	987,805
					13,918,820	13,478,479
					28,962,047	39,340,509
21,913,286	16,544,155		341,362,131		439,276,415	384,162,767
24,746,314	17,615,613	810,563,267	341,362,131	175,078,335	1,503,291,697	1,410,325,635
(Statement 6)	(Statement 7)	(Statement 8)	(Statement 9)	(Statement 10)		

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1982
With Comparative Figures Year Ended for June 30, 1981

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1982	1981
Revenue:						
Taxes	$ 134,259,064	4,148,816	1,058,991		139,466,872	127,695,901
Licenses, Permits, and Franchises	6,879,248	355,515			7,234,765	8,326,508
Fines, Forfeitures, and Penalties	5,896,620	1,305,192			7,201,814	6,502,695
Revenue from Use of Money and Property	13,398,075	3,347,047	1,588,363	3,381,675	21,715,162	22,204,904
Aid from Other Governmental Agencies - State	212,847,254	14,596,859	96,952	1,518,593	229,059,660	216,773,639
Aid from Other Governmental Agencies - Federal	157,418,996	13,697,255	61	669,961	171,786,275	165,363,789
Aid from Other Governmental Agencies - Other	384,915	311,243		2,190,396	2,886,555	3,710,626
Charges for Current Services	36,172,190	7,114,664		1,554,273	44,841,128	44,052,455
Other Revenue	4,647,522	571,966		947,657	6,167,146	19,924,548
Total Revenue	571,903,888	45,448,564	2,744,368	10,262,557	630,359,379	614,555,064
Expenditures:						
Current:						
General	91,030,200	4,692,964			95,723,165	108,376,206
Public Protection	134,714,997	136,428			134,851,426	113,851,120
Public Ways and Facilities		27,421,740			27,421,740	25,734,431
Health and Sanitation	62,644,934				62,644,934	62,181,721
Public Assistance	288,597,970	6,452,984			295,050,954	270,263,205
Education	171,201	4,642,936			4,814,138	4,179,882
Recreational and Cultural	2,564,269	2,070,331			4,634,601	4,955,533
Capital Outlay				12,177,940	12,177,940	5,938,332
Debt Service			7,192,841		7,192,841	5,407,971
Total Expenditures	579,723,572	45,417,388	7,192,841	12,177,940	644,511,742	600,888,414
Excess of Revenue over (under) Expenditures	(7,819,684)	31,176	(4,448,473)	(1,915,382)	(14,152,363)	13,666,650
Other Financing Sources (Uses)						
Operating Transfers in (out)	(3,820,119)		3,820,119			
(Increase) Decrease in Accrued Pension Deficiency	1,000,000				1,000,000	(7,300,000)
Total Other Financing Sources (Uses)	(2,820,119)		3,820,119		1,000,000	(7,300,000)
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	(10,639,803)	31,176	(628,353)	(1,915,382)	(13,152,363)	6,366,650
Fund Balances - Beginning of Year	37,666,776	14,274,485	657,569	20,899,057	73,497,888	56,282,928
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	(1,000,000)				(1,000,000)	7,300,000
Increase (Decrease) in:						
Reserve for Due from Other Funds Loans	(500,000)				(500,000)	500,000
Reserve for Deposits with Others		170,974			170,974	404,289
Reserve for Inventory of Material and Supplies	378,979	61,361			440,341	2,644,022
Fund Balances - End of Year	$ 25,905,951	14,537,998	29,216	18,983,675	59,456,841	73,497,888
	(Statement 2A)	(Statement 3A)	(Statement 4A)	(Statement 5A)		

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1982

	GENERAL FUND		SPECIAL REVENUE FUNDS	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:				
Taxes	$ 134,259,064	141,623,434	4,148,816	4,043,625
Licenses, Permits, and Franchises	6,879,248	9,256,861	355,515	350,000
Fines, Forfeitures, and Penalties	5,896,620	5,448,130	1,305,192	989,016
Revenue from Use of Money and Property	13,398,075	15,101,524	3,347,047	2,478,615
Aid from Other Governmental Agencies - State	212,847,254	216,946,054	14,596,859	14,014,804
Aid from Other Governmental Agencies - Federal	157,418,996	176,105,387	13,697,255	17,613,841
Aid from Other Governmental Agencies - Other	384,915	530,703	311,243	262,284
Charges for Current Services	36,172,190	46,853,000	7,114,664	5,913,857
Other Revenue	4,647,522	4,862,001	571,966	137,600
Total Revenue	571,903,888	616,727,094	45,448,564	45,803,642
Expenditures:				
Current:				
General	97,523,558	121,311,638	4,920,103	5,189,718
Public Protection	136,774,745	138,394,077	140,488	249,016
Public Ways and Facilities			29,666,005	37,734,949
Health and Sanitation	64,019,979	73,589,076		
Public Assistance	289,387,917	301,680,814	6,460,869	6,467,272
Education	171,974	183,430	4,898,315	5,081,087
Recreational and Cultural	2,710,626	2,814,871	3,554,349	6,243,231
Capital Outlay				
Debt Service				
Total Expenditures	590,588,803	637,973,913	49,640,131	60,965,273
Excess of Revenue over (under) Expenditures	(18,684,914)	(21,246,819)	(4,191,567)	(15,161,631)
Other Financing Sources (Uses)				
Operating Transfers in (out)	(3,820,119)	(4,832,525)		
Decrease in Accrued Pension Deficiency	1,000,000			
Total Other Financing Sources (Uses)	(2,820,119)	(4,832,525)		
Excess of Revenue over (under) Expenditures and Other Financing Sources (Uses)	$(21,505,033)	(26,079,344)	(4,191,567)	(15,161,631)
	(Statement 2B)		(Statement 3B)	

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1982

STATEMENT 1C

DEBT SERVICE FUND		CAPITAL PROJECTS FUNDS		TOTALS (MEMORANDUM ONLY)		
ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	VARIANCE-FAVORABLE (UNFAVORABLE)
1,058,991	1,250,000			139,466,872	146,917,059	(7,450,187)
				7,234,765	9,606,861	(2,372,096)
				7,201,814	6,437,146	764,668
1,588,363	550,000	3,381,675	2,599,800	21,715,162	20,729,939	985,222
96,952		1,518,593	8,942,133	229,059,660	239,902,991	(10,843,332)
61		669,961	7,180,973	171,786,275	200,900,201	(29,113,927)
		2,190,396	6,149,435	2,886,555	6,942,422	(4,055,867)
		1,554,273	2,168,520	44,841,128	54,935,377	(10,094,249)
		947,657	494,000	6,167,146	5,493,601	673,545
2,744,368	1,800,000	10,262,557	27,534,861	630,359,379	691,865,597	(61,506,218)
				102,443,661	126,501,357	24,057,696
				136,915,234	138,643,094	1,727,860
				29,666,005	37,734,949	8,068,944
				64,019,979	73,589,076	9,569,097
				295,848,786	308,148,087	12,299,301
				5,070,290	5,264,518	194,228
				6,264,976	9,058,103	2,793,127
		12,183,213	44,249,614	12,183,213	44,249,614	32,066,401
7,222,057	7,287,054			7,222,057	7,287,054	64,997
7,222,057	7,287,054	12,183,213	44,249,614	659,634,204	750,475,854	90,841,650
(4,477,689)	(5,487,054)	(1,920,655)	(16,714,753)	(29,274,825)	(58,610,257)	29,335,432
3,820,119	4,832,525					
				1,000,000		1,000,000
3,820,119	4,832,525			1,000,000		1,000,000
(657,570)	(654,529)	(1,920,655)	(16,714,753)	(28,274,825)	(58,610,257)	30,335,432
(Statement 4B)		(Statement 5B)				

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 1D

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) 1982	1981
Operating Revenue:				
Charges for Services	$14,380,553	15,402,090	29,782,643	14,042,826
Operating Expenses:				
Salaries	2,670,466		2,670,466	301,317
Cost of Materials		9,937,770	9,937,770	8,470,063
Repairs and Maintenance	451,072	2,734,178	3,185,250	1,948,343
Fuel		1,221,211	1,221,211	1,048,998
Equipment Rental	832,876		832,876	
Contracted Services	5,362,476		5,362,476	
Inter-Fund Support**	4,412,165		4,412,165	273,330
Depreciation	440,068	433,067	873,135	754,499
Utilities	76,501		76,501	
Other	405,462	1,291,411	1,696,873	862,099
Total Operating Expense	14,651,088	15,617,638	30,268,726	13,658,650
Operating Income (Loss)	(270,534)	(215,549)	(486,083)	1,384,176
Nonoperating Revenue:				
Interest	424,685	815,749	1,240,434	607,644
Grants	2,073,758		2,073,758	130,917
Sale of Fixed Assets	1,821,217	204,742	2,025,959	128,872
Total Nonoperating Revenue	4,319,660	1,020,491	5,340,151	867,433
Income before Operating Transfers	4,049,126	804,942	4,854,068	1,251,609
Operating Transfers (Out)*		(47,755)	(47,755)	(40,982)
Net Income	4,049,126	757,188	4,806,314	1,210,626
Depreciation on Grant Funded Fixed Assets	9,883		9,883	
Increase in Retained Earnings	4,059,009	757,188	4,816,197	1,210,626
Retained Earnings - Beginning Balance	432,900	1,754,226	2,187,126	976,499
Retained Earnings - Ending Balance	$ 4,491,909	2,511,413	7,003,323	2,187,126
	(STATEMENT 6A)	(STATEMENT 7A)		

*Transfer to various Agency Funds
**Includes labor, materials, etc. provided by other funds in support of Enterprise Operations.

See Notes to Financial Statements

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 1E

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) 1982	1981
Sources of Working Capital:				
Operations:				
Income before Operating Transfers	$ 4,049,126	804,942	4,854,068	1,251,609
Items Not Requiring Working Capital:				
Depreciation	440,068	433,067	873,135	754,499
Working Capital Provided by Operations	4,489,194	1,238,009	5,727,203	2,006,108
Capital Contributions, Net	6,449,491	3,237,786	9,687,277	904,168
Increase in Reserve for Replacement of Equipment	14,644	2,129,501	2,144,145	1,418,673
Sale of Fixed Assets	171,283		171,283	
Increase in Deferred Revenue				57,741
Total Sources of Working Capital	11,124,612	6,605,296	17,729,908	4,386,690
Uses of Working Capital:				
Acquisition of Fixed Assets, Net	6,920,590	3,753,627	10,674,217	1,795,181
Transfers to Other Funds		144,885	144,885	40,982
Payment of Long Term Debt	500,000		500,000	241,620
Decrease in Reserve for Replacement of Equipment		325,920	325,920	537,578
Total Uses of Working Capital	7,420,590	4,224,432	11,645,022	2,615,361
Net Increase in Working Capital	$ 3,704,021	2,380,865	6,084,886	1,771,328
Elements of Net Increase (Decrease) in Working Capital:				
Cash	$ 4,225,769	2,045,660	6,271,429	1,386,306
Collections in Transit	103,174	4,302	107,476	(757)
Imprest Cash	2,800	(75,715)	(72,915)	500
Accounts Receivable, Net	1,131,807	(271,282)	860,525	222,012
Due from Other Funds	871,912	740,045	1,611,957	75,815
Due from Other Funds - Loans		206,250	206,250	134,749
Inventory of Material and Supplies	107,497	(50,497)	57,000	136,460
Prepaid Expense	3,482		3,482	
Accounts Payable	(433,676)	(53,388)	(487,064)	(117,254)
Accrued Payroll	(128,877)		(128,877)	(14,887)
Due to Other Funds	(1,953,379)	(164,510)	(2,117,889)	(51,617)
Amount Payable to Grantor Agency	(201,763)		(201,763)	
Deferred Miscellaneous Revenue	(24,725)		(24,725)	
Net Increase in Working Capital	$ 3,704,021	2,380,865	6,084,886	1,771,328
	(Statement 6B)	(Statement 7B)		

See Notes to Financial Statements

COMBINED STATEMENT OF CONTRIBUTED CAPITAL
ALL PROPRIETARY FUND TYPES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 1F

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY) 1982	1981
Balances - Beginning of Year	$ 10,967,126	6,524,006	17,491,132	5,982,282
Capital Contributions, Net	6,449,491	3,140,657	9,590,148	11,508,850
Balances - End of Year	$ 17,416,617	9,664,662	27,081,280	17,491,132
Source of Contributed Capital				
Capital Grants	$ 71,703		71,703	
Governments' Contribution	17,344,913	9,664,662	27,009,576	17,491,132
Total	$ 17,416,617	9,664,662	27,081,280	17,491,132
	(Statement 6C)	(Statement 7C)		

See Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant of such policies.

A. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "total-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Funds - To account for the accumulation of resources for, and the payment of principal and interest due on revenue anticipation notes and tax exempt commercial paper.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds, including the County Employees Retirement System which is governed by a separate Board. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary funds.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in proprietary funds.

B. BASIS OF ACCOUNTING

Governmental and Fiduciary Fund Types are accounted for on the modified accrual basis of accounting. Revenues are recognized when received in cash except those accruable, which are recorded as receivables when measurable and available to finance the County's operations, or of a material amount and not received at the normal time of receipt prior to year end. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions.

Basis of Accounting (Cont'd)

Revenues which are not susceptible to accrual include charges for current services, licenses and permits, fines, forfeitures and penalties, and proceeds from the sale of fixed assets. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

Proprietary Funds are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for these funds.

C. BUDGETARY ACCOUNTING

An operating budget is adopted each fiscal year for all Governmental type funds on the modified accrual basis, except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. The following encumbrance amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures-Budget (Budgetary Basis) and Actual in order to provide a meaningful comparison of the actual results of operations with the budget:

	ENCUMBRANCES
General Fund	$10,865,230
Special Revenue Funds	4,222,746
Debt Service Funds	29,216
Capital Projects Funds	5,273

Budgetary control is generally exercised at the expenditure object level within department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1982, amounted to $21,312,251 in the General Fund and $11,967,352 in the Special Revenue Funds. Unencumbered appropriations lapse at year end.

D. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental funds. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

E. FIXED ASSETS

General Fixed assets are recorded as expenditures in the governmental type funds at time of purchase. These assets are capitalized at cost in the General Fixed Assets Group of Accounts. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets.

Summary of Investment in General Fixed Assets
by Fund at June 30, 1982

General Fund	$335,795,509
Special Revenue Funds:	
Road	3,581,708
Fish and Game Propagation	24,245
County Library	1,960,106
Survey Monument Preservation	561
Total	$341,362,131

Summary of Changes in General Fixed Assets by Class

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$ 52,310,550	13,935,670	9,994,390	56,251,830
Structures & Improvements	134,771,207	65,435,415	3,343,512	196,863,109
Equipment	42,343,093	11,623,369	9,265,538	44,700,924
Construction in Progress	58,997,268	3,084,999	18,536,002	43,546,266
Total	$288,422,119	94,079,455	41,139,443	341,362,131

Proprietary Fund fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structures & Improvements	5-50 Years
Equipment	4-20 Years

Summary of Proprietary Fund Fixed Assets by Class

	ENTERPRISE	INTERNAL SERVICE
Land	$10,374,104	
Structures and Improvements	13,230,140	
Equipment	426,707	$12,845,360
Construction in progress	517,405	
Total	24,548,356	12,845,360
Less Accumulated depreciation	7,264,916	5,068,623
Net	$17,283,440	$ 7,776,737

F. LONG-TERM LIABILITIES

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. Following is a summary showing which funds' resources are expected to be used to repay these obligations:

General Fund	$ 39,970,000
Library Special Revenue Fund	398,335
Capital Outlay Fund	134,710,000
Total	$175,078,335

G. INVENTORIES

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund as an asset with an offsetting reserve. Inventory held by Special Revenue Funds and the

Proprietary Funds for resale is carried at average cost and is not reserved.

H. COMPARATIVE DATA/TOTALS ONLY

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. (Also, for comparability, certain of the prior year figures have been reclassified to conform with the current year financial statement presentations.)

I. RESERVATION OF FUND EQUITY

Portions of fund equity in the Financial Statements have been reserved for specific purposes. The nature and purpose of these reservations is explained below:

RESERVED FOR ENCUMBRANCES: $ 15,122,467

This represents the segregation of that portion of available fund balance reserved for encumbrances existing at year-end which will result in subsequent-year expenditures.

RESERVED FOR LOANS TO OTHER FUNDS: $ 294,725

This reserve represents the segregation of a portion of the fund balance to indicate that assets equal to the amount of the reservation are invested in long-term loans to another fund and are, therefore, not available for appropriation.

RESERVED FOR DEPOSITS WITH OTHERS: $ 1,158,780

Amounts deposited with the courts from the Road Fund in connection with the condemnation of property for street and road purposes are held in a reserve account until paid out to property owners. Also, deposits with other jurisdictions in connection with joint construction projects are included in this reserve account until paid.

RESERVED FOR INVENTORY OF MATERIALS AND SUPPLIES: $13,918,820

This represents the segregation of that portion of available fund balance in the form of inventories to be consumed and therefore not available for appropriation and expenditure.

RESERVED FOR REPLACEMENT OF EQUIPMENT: $ 4,382,723

Certain equipment in the Road Equipment Internal Service Fund is depreciated using cost, but is billed to other funds at rates based on estimated replacement value. This reserve represents the difference between depreciation based on cost and depreciation based on replacement value.

2. PROPERTY TAX COLLECTION FUNDS

The County is responsible for the collection of property taxes for all governmental entities within the County. At June 30, 1982, such taxes receivable amounted to $76,296,538 of which $15,421,382 were for the 1982-83 Fiscal Year unsecured tax levy and $60,875,156 were for the 1981-82 and prior years' tax levies. Of the $60,875,156 total taxes receivable, the amount applicable to County funds was $11,976,960 of which $6,602,700 has been recorded as deferred revenue due to uncertainty as to time of collection.

At June 30, 1982, the County held receipts in trust amounting to $9,398,091 applicable to the 1982-83 unsecured tax levy which was not distributed to the various taxing authorities until after June 30, 1982. Of this amount, approximately $5,712,944 is applicable to County funds. The County also held $2,350,823 in trust at June 30, 1982 which are partial payments received on prior year secured taxes of $3,661,408 placed on the five-year installment collection plan. These collections are not apportioned, nor are taxes receivable reduced, until the full amount of one year's taxes included in a payment plan account is collected.

3. LEASE COMMITMENTS

The County has commitments under long-term real property operating lease agreements for facilities used for operations. Generally, lease agreements provide for cancellation in the event the Board of Supervisors does not appropriate funding in subsequent fiscal years; therefore, the County is not obligated beyond the end of each fiscal year.

The County is the lessee under terms of five noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows:

YEAR	MINIMUM LEASE PAYMENTS
1982-83	$ 961,668
1983-84	961,668
1984-85	680,348
1985-86	390,840
1986-87	304,064
Future Years	-0-
Total	$3,298,588

Total rental expense for all real property operating leases for the year ended June 30, 1982, was approximately $11.7 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1982, was approximately $10.6 million.

The County is also contingently liable for lease payments relative to a lease entered into with the City-County Camp Authority created under a joint power agreement with another governmental agency; such lease agreement calls for an agregate of approximately $.9 million in remaining lease payments through 1987.

Certain buildings and equipment are being leased under capital leases. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Group and is reflected as a liability in the Statement of General Long Term Debt Payable. Certain of these buildings are currently under construction, and therefore only actual construction costs incurred through June 30, 1982, are reflected as construction in progress in the General Fixed Assets Group.

Capital Lease - Property Class	Asset Balances at June 30, 1982	1981
Structures and Improvements	$ 86,065,325	$39,644,196
Equipment	11,087,421	6,595,441
Construction in Progress	32,936,286	36,728,556
Total	$130,089,032	$82,968,183

The following is a schedule by years of all future minimum lease payments under capital leases together with the present value of the minimum lease payments as of June 30, 1982:

YEAR ENDED JUNE 30	MINIMUM LEASE PAYMENTS	INTEREST INCLUDED IN LEASE PAYMENTS
1983	$ 13,615,000	$ 9,909,000
1984	15,531,000	11,364,000
1985	15,338,000	11,063,000
1986	14,283,000	10,760,000
1987	13,887,000	10,495,000
LATER YEARS	270,873,000	142,957,000
TOTAL MINIMUM LEASE PAYMENT	343,527,000	
LESS: AMOUNT REPRESENTING INTEREST (8%)	196,548,000	
PRESENT VALUE OF MINIMUM LEASE PAYMENTS	$146,978,000	

4. EMPLOYEE'S RETIREMENT SYSTEM

The Employee's Retirement System of the County, established July 1, 1939, under provisions of the County Employee's Retirement Law of 1937, is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement and operates on a calendar year basis. The plan is integrated with the Federal Social Security System. On August 15, 1978, the County adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. There were no significant plan amendments during this fiscal year.

For the fiscal year ended June 30, 1982, contributions to the retirement fund amounted to approximately $33.7 million by the County and $12.3 million by employee members. At December 31, 1980, the date of the most recent actuarial valuation report, the actuarially computed present value of benefits, based on an assumed 7% rate of return, was as follows: (stated in millions)

Vested benefits of participants receiving payments	$313.2
Vested benefits of current employees	209.4
Nonvested benefits of current employees	19.0
Total present value of benefits	$541.6

Approximately $328.4 million of the above benefits have been funded as of December 31, 1980. The actuarially computed liabilities are based upon assumptions which make provisions for future salary increases. The cumulative impact of a cost of living benefit formula and other revisions has resulted in an unfunded supplemental present value of $307 million in the first tier, which is being funded over a 30-year period ending December 31, 2007.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years. For Fiscal Year 1981-82 the excess (approximately $1 million) of the level percentage method used by the County over the amount required by generally accepted accounting principles is reflected as a reduction in accrued pension contributions in the Statement of General Long-Term Debt Payable.

The market value of Employee Retirement Fund investments at June 30, 1982 and December 31, 1980 (latest actuarial date) were as follows:

	June 30, 1982	December 31, 1980
Bonds	$197,946,600	$198,545,037
Real Property Leases receivable	1,923,347	3,086,192
Stocks	56,902,188	30,786,816
Total	$256,772,135	$232,418,045

There were no investments in any one organization representing 5 percent or more of retirement system assets available for benefits.

5. COMMITMENTS AND CONTINGENCIES

The County operates a Risk Management Program whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery and public liability. Several legal actions are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. In the opinion of the County Counsel, there is a potential liability of approximately $8.3 million which could result if unfavorable final decisions were rendered in the above mentioned cases. Included in this amount is $2.25 million of potential liability recommended in a recent jury verdict against the County. The County has an estimated $3.0 million potential liability at June 30, 1982, arising from claims from its self-administered Workers' Compensation Program instituted in 1968. Appropriations are budgeted annually to provide for those portions of obligations coming due that fiscal year. In the opinion of County Management, the ultimate resolution of these matters should not have a material effect on the financial position or results of operations of the County.

County employees have unrecorded accumulated benefits of approximately $49.6 million for employee compensatory time off, sick leave and vacation earned. Normally, these accumulated benefits will be liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. $17.0 million of this amount represents compensatory time off and vacation earned, which employees may elect to have paid in cash upon separation from County service for any reason. Also included is $7.5 million which is the value of that portion of sick leave benefits payable in cash upon termination of employees with 10 years or more of County service. In the normal course of business, all payments of these accumulated benefits will be funded from the appropriations of the year in which they are actually paid.

In order to finance its General Fund cash flow requirements in fiscal year 1982-83, the County of San Diego undertook a short-term borrowing program of $130 million. This includes $40 million of Revenue Anticipation Notes issued July 1, 1982 and maturing June 30, 1983; and $90 million of Short Term Revenue and Tax Anticipation Notes under a revolving credit agreement with local banks. All notes will be repaid prior to June 30, 1983, from collections of secured property taxes, which collections have been pledged to secure the notes.

In December 1980 the County of San Diego issued $25 million of Home Mortgage Floating Rate Revenue Bonds due December 1, 2012. The purpose of the bond sale was to provide low interest rate home mortgages to persons who, because of their income, are unable to afford conventional mortgages at market rates.

The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues, and other amounts derived by the County from the home mortgages. In no event shall the bonds and interest payments be payable from general County revenue.

6. FUND RECLASSIFICATION

The Local Transportation Fund was reclassified from a Special Revenue Fund to an Agency Fund beginning July 1, 1981, in order to more accurately reflect the County's custodial role in accounting for the related receipts. Prior year comparative figures have been adjusted on all affected statements and schedules to reflect the reclassification.

7. DEFERRED COMPENSATION INVESTMENT FUND

This Special Revenue Fund was established to provide the opportunity for all officers and permanent employees to defer payment of a specified amount of current earned income (wages) and any accumulations (earnings) thereon until a later date. No federal or state income taxes are incurred on deferred income or investment earnings until the value of deferred earnings is distributed to the employee at retirement or withdrawal from the plan. The fund is the property of the County and as such may be expended for any legal County purpose. The participant and/or beneficiary have only the right to receive the benefits payable under the plan.

8. REPORTING ENTITY

In December 1981, the National Council on Governmental Accounting issued Statement 3 "Defining the Governmental Reporting Entity" which establishes criteria for determining if a related entity should be included in the financial statements. The County exercises oversight responsibility over various governmental agencies whose financial position and results of operations have not been included in its financial statements. Statement 3, which is effective for fiscal years ending after December 31, 1982, may require the inclusion in the financial statements of some of these agencies.

9. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide liquid and solid waste, transit, and airport services. Segment information for the year ended June 30, 1982, was as follows:

	LIQUID WASTE	SOLID WASTE	TRANSIT	AIRPORT	TOTAL
OPERATING REVENUES	$3,443,469	9,346,102	59,899	1,531,082	14,380,553
DEPRECIATION, DEPLETION, AND AMORTIZATION EXPENSE	6,805		9,883	423,380	440,068
OPERATING INCOME OR (LOSS)	152,743	1,433,989	(2,129,895)	272,628	(270,534)
OPERATING GRANTS, ENTITLEMENTS, AND SHARED REVENUES	77,787	101,769	2,120,011	198,875	2,498,443
NET INCOME OR LOSS	230,530	1,535,758	(9,883)	2,292,720	4,049,126
CURRENT CAPITAL:					
Contributions	282,299	5,209,804	71,703	885,684	6,449,492
PLANT, PROPERTY AND EQUIPMENT:					
Additions	167,968	5,209,805	71,703	1,471,114	6,920,591
Deletions				171,283	171,283
NET WORKING CAPITAL	366,310	1,535,758		2,727,779	4,629,847
TOTAL ASSETS	1,092,801	7,985,300	502,013	15,166,198	24,746,314
TOTAL EQUITY	$ 527,473	6,745,562	61,819	14,578,430	21,913,286

10. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1982 were:

	Interfund Receivable	Interfund Payable
General Fund	$17,142,988	$17,220,984
Special Revenue Funds:		
Road Fund	2,478,699	538,799
Deferred Compensation Fund	221,360	930
Survey Monument Preservation Fund		2,909
Park Land Dedication Fund	189,592	162,243
Grazing Lands Fund	2,204	
County Fish & Game Propagation Fund	3,116	
County Library Fund	107,166	105,686
Federal Revenue Sharing Fund	271,878	2,572,924
Special Aviation Fund	5,667	688
Cable TV	7,108	
Debt Service Fund	1,385,911	913,148
Capital Projects Funds	3,599,445	742,421
Enterprise Funds	916,294	1,986,413
Internal Service Funds	952,760	267,630
Agency Funds:		
Property Tax Collection Funds	277,878	11,492,498
County Departments Funds	1,553,776	2,544,028
Special Purpose Funds	11,834,372	4,310,514
Funds Held for Special & School Districts	3,516,314	1,604,717
Total	$44,466,539	$44,466,539

COMBINING AND INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES

GENERAL FUND
- BALANCE SHEET
- STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
- STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
- STATEMENT OF EXPENDITURES BY DEPARTMENT

SPECIAL REVENUE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
- STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL - BY FUND

DEBT SERVICE FUNDS
- BALANCE SHEET
- STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL

CAPITAL PROJECTS FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES
- COMBINING STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
- STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL - CAPITAL OUTLAY FUND

ENTERPRISE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
- COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
- COMBINING STATEMENT OF CONTRIBUTED CAPITAL

INTERNAL SERVICE FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
- COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
- COMBINING STATEMENT OF CONTRIBUTED CAPITAL

AGENCY FUNDS
- COMBINING BALANCE SHEET
- COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ACCOUNT GROUPS
- STATEMENT OF CHANGES GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
- STATEMENT OF GENERAL LONG TERM DEBT PAYABLE

SCHEDULES
- STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL, SPECIAL REVENUE, DEBT SERVICE, CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS
- STATEMENT OF INTERFUND ACCOUNTS - ALL FUNDS
- STATEMENT OF INVESTMENTS - AGENCY FUNDS
- STATEMENT OF TAXES RECEIVABLE

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, AND RECREATIONAL AND CULTURAL SERVICES. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 2

ASSETS	1982	1981
Cash with County Treasurer	$10,780,236	15,046,882
Collections in Transit	203,777	245,142
Imprest Cash	77,075	
Due from Other Funds (Statement 12)	17,142,988	16,103,957
Accounts and Notes Receivable, net of allowance $7,535,673 in 1982 ($5,721,410 in 1981)	26,890,792	34,035,253
Inventory of Material and Supplies, at Cost	12,907,105	12,528,126
Due from Other Funds - Loans	618,646	594,927
Taxes Receivable (Statement 14)	11,628,458	7,889,817
Total Assets	$80,249,080	86,444,106
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$16,994,866	16,040,333
Accrued Payroll	13,664,908	12,058,056
Due to Other Funds (Statement 12)	17,220,984	16,488,376
Deferred Property Tax Revenue (Statement 14)	6,405,467	4,190,564
Deferred Miscellaneous Revenue	56,902	
Total Liabilities	54,343,129	48,777,330
Fund Equity		
Fund Balances:		
Reserved for Self Insurance		1,200,000
Reserved for Encumbrances	10,865,230	12,564,197
Reserved for Loans to Other Funds	44,725	570,446
Reserved for Inventory of Material and Supplies	12,907,105	12,528,126
Unreserved	2,088,889	10,804,005
Total Fund Equity (Statement 2A)	25,905,951	37,666,776
Total Liabilities and Fund Equity	$80,249,080	86,444,106

(Statement 1A)

See Notes to Financial Statements

GENERAL FUND
BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 2

ASSETS	1982	1981
Cash with County Treasurer	$10,780,236	15,046,882
Collections in Transit	203,777	245,142
Imprest Cash	77,075	
Due from Other Funds (Statement 12)	17,142,988	16,103,957
Accounts and Notes Receivable, net of allowance $7,535,673 in 1982 ($5,721,410 in 1981)	26,890,792	34,035,253
Inventory of Material and Supplies, at Cost	12,907,105	12,528,126
Due from Other Funds - Loans	618,646	594,927
Taxes Receivable (Statement 14)	11,628,458	7,889,817
Total Assets	$80,249,080	86,444,106
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$16,994,866	16,040,333
Accrued Payroll	13,664,908	12,058,056
Due to Other Funds (Statement 12)	17,220,984	16,488,376
Deferred Property Tax Revenue (Statement 14)	6,405,467	4,190,564
Deferred Miscellaneous Revenue	56,902	
Total Liabilities	54,343,129	48,777,330
Fund Equity		
Fund Balances:		
Reserved for Self Insurance		1,200,000
Reserved for Encumbrances	10,865,230	12,564,197
Reserved for Loans to Other Funds	44,725	570,446
Reserved for Inventory of Material and Supplies	12,907,105	12,528,126
Unreserved	2,088,889	10,804,005
Total Fund Equity (Statement 2A)	25,905,951	37,666,776
Total Liabilities and Fund Equity	$80,249,080	86,444,106

(Statement 1A)

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 2A

	1982	1981
Revenue:		
Taxes	$134,259,064	122,978,534
Licenses, Permits, and Franchises	6,879,248	7,597,439
Fines, Forfeitures, and Penalties	5,896,620	5,252,571
Revenue from use of Money and Property	13,398,075	14,258,259
Aid from Other Governmental Agencies - State	212,847,254	203,232,947
Aid from Other Governmental Agencies - Federal	157,418,996	148,865,956
Aid from Other Governmental Agencies - Other	384,915	2,904,017
Charges for Current Services	36,172,190	39,037,951
Other Revenue	4,647,522	2,867,767
Total Revenue (Statement 2C)	571,903,888	546,995,445
Expenditures:		
General	91,030,200	102,391,884
Public Protection	134,714,997	113,718,613
Health and Sanitation	62,644,934	62,181,721
Public Assistance	288,597,970	262,187,878
Education	171,201	160,482
Recreational and Cultural	2,564,269	2,852,555
Total Expenditures (Statement 2D)	579,723,572	543,493,140
Excess of Revenue over (under) Expenditures	(7,819,684)	3,502,305
Other Financing Sources (Uses)		
Operating Transfer (Out)	(3,820,119)	(7,869,036)
(Increase) Decrease in Accrued Pension Deficiency	1,000,000	(7,300,000)
Total Other Financing Sources (Uses)	(2,820,119)	(15,169,036)
Deficiency of Revenue (under) Expenditures and Other Financing Sources (Uses)	(10,639,803)	(11,666,731)
Fund Balances - Beginning of Year	37,666,776	39,011,880
Transfer of Accrued Pension Contributions to General Long Term Debt Account Group	(1,000,000)	7,300,000
Increase (Decrease) in:		
Reserve for Due from Other Funds Loans	(500,000)	500,000
Reserve for Deposits with Others		(32,660)
Reserve for Inventory of Material and Supplies	378,979	2,554,287
Fund Balances - End of Year (Statement 2)	$ 25,905,951	37,666,776

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$134,259,064		134,259,064	141,623,434	(7,364,370)
Licenses, Permits, and Franchises	6,879,248		6,879,248	9,256,861	(2,377,613)
Fines, Forfeitures, and Penalties	5,896,620		5,896,620	5,448,130	448,490
Revenue from Use of Money and Property	13,398,075		13,398,075	15,101,524	(1,703,449)
Aid from Other Governmental Agencies - State	212,847,254		212,847,254	216,946,054	(4,098,800)
Aid from Other Governmental Agencies - Federal	157,418,996		157,418,996	176,105,387	(18,686,391)
Aid from Other Governmental Agencies - Other	384,915		384,915	530,703	(145,788)
Charges for Current Services	36,172,190		36,172,190	46,853,000	(10,680,810)
Other Revenue	4,647,522		4,647,522	4,862,001	(214,479)
Total Revenue (Statement 2C)	571,903,888		571,903,888	616,727,094	(44,823,206)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	216,116		216,116	244,922	28,805
Services and Supplies	6,252		6,252	7,900	1,647
Total	222,368		222,368	252,822	30,453
Supervisor, District #2					
Salaries and Employee Benefits	209,723		209,723	230,355	20,631
Services and Supplies	5,318		5,318	9,450	4,131
Total	215,041		215,041	239,805	24,763
Supervisor, District #3					
Salaries and Employee Benefits	235,526		235,526	237,986	2,459
Services and Supplies	43,655	1,489	45,145	46,568	1,423
Total	279,181	1,489	280,671	284,554	3,882
Supervisor, District #4					
Salaries and Employee Benefits	255,347		255,347	255,813	465
Services and Supplies	12,081	134	12,215	13,135	920
Total	267,428	134	267,562	268,948	1,385
Supervisor, District #5					
Salaries and Employee Benefits	225,462		225,462	244,761	19,298
Services and Supplies	9,684	116	9,801	11,834	2,032
Total	235,147	116	235,264	256,595	21,330
Board of Supervisors - General					
Salaries and Employee Benefits	43,769		43,769	46,255	2,485
Services and Supplies	10,166	220	10,387	17,608	7,220
Total	53,936	220	54,156	63,863	9,706
Clerk, Board of Supervisors					
Salaries and Employee Benefits	989,713		989,713	999,694	9,980
Services and Supplies	141,401	3,276	144,678	156,574	11,895
Total	$ 1,131,115	3,276	1,134,392	1,156,268	21,875

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Legislative and Administrative: (Cont'd)					
Chief Administrative Officer					
Salaries and Employee Benefits	$ 2,136,422		2,136,422	2,139,616	3,193
Services and Supplies	1,406,997	746,818	2,153,815	2,265,959	112,143
Other Charges	923,547	44,703	968,250	987,045	18,794
Expenditure Transfer		(100,000)	(100,000)	(100,000)	
Total	4,466,967	691,521	5,158,488	5,292,620	134,132
Housing & Community Development					
Salaries and Employee Benefits	1,578,317		1,578,317	1,593,731	15,414
Services and Supplies	2,550,729	4,876,864	7,427,594	10,287,234	2,859,640
Other Charges	680,218	2,593,951	3 274,170	3,377,986	103,816
Expenditure Transfer		(7,468,957)	(7,468,957)		7,468,957
Total	4,809,265	1,858	4,811,124	15,258,953	10,447,828
Office of Management & Budget					
Salaries and Employee Benefits	1,375,793		1,375,793	1,387,015	11,221
Services and Supplies	47,014	7,179	54,193	94,360	40,167
Total	1,422,808	7,179	1,429,987	1,481,376	51,389
Planning & Land Use					
Salaries and Employee Benefits	5,601,911		5,601,911	6,871,577	1,269,666
Services and Supplies	519,695	142,174	661,869	773,266	111,397
Expenditure Transfer	(30,552)		(30,552)		30,552
Total	6,091,053	142,174	6,233,227	7,644,843	1,411,616
Total Legislative & Administrative	19,194,315	847,971	20,042,286	32,200,650	12,158,364
Finance:					
Auditor and Controller					
Salaries and Employee Benefits	4,190,781		4,190,781	4,194,353	3,571
Services and Supplies	244,912	37,124	282,037	304,711	22,673
Other Charges	1,507		1,507	2,500	992
Expenditure Transfer	(719,986)		(719,986)	(726,129)	(6,143)
Total	3,717,215	37,124	3,754,340	3,775,435	21,095
Assessor					
Salaries and Employee Benefits	5,701,695		5,701,695	5,703,911	2,215
Services and Supplies	289,703	1,260	290,963	343,006	52,042
Total	5,991,398	1,260	5,992,659	6,046,917	54,257
Treasurer-Tax Collector					
Salaries and Employee Benefits	1,695,682		1,695,682	1,773,052	77,369
Services and Supplies	538,157	84,175	622,333	1,241,673	619,340
Total	2,233,840	84,175	2,318,015	3,014,725	696,710
Purchasing Agent					
Salaries and Employee Benefits	1,157,639		1,157,639	1,165,105	7,465
Services and Supplies	62,983	7,067	70,050	74,560	4,510
Fixed Assets	1,231,404	167,972	1,399,376	1,570,148	170,771
Expenditure Transfer	(912,032)		(912,032)	(1,062,765)	(150,732)
Total	1,539,994	175,040	1,715,034	1,747,049	32,014

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

Continued on next page

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Finance: (Cont')					
Revenue and Recovery					
Salaries and Employee Benefits	$ 4,066,230		4,066,230	4,077,814	11,583
Services and Supplies	105,207	3,750	108,957	116,408	7,451
Total	4,171,437	3,750	4,175,187	4,194,222	19,035
Risk Management					
Salaries and Employee Benefits	3,674,017	671,769	4,345,787	4,387,292	41,504
Services and Supplies	1,520,359	18,577	1,538,936	1,594,808	55,872
Expenditure Transfer	(3,046,831)		(3,046,831)	(3,011,284)	35,547
Total	2,147,546	690,347	2,837,893	2,970,817	132,924
Total Finance	19,801,431	991,698	20,793,129	21,749,167	956,038
Counsel:					
County Counsel					
Salaries and Employee Benefits	2,078,251		2,078,251	2,094,575	16,323
Services and Supplies	104,992	19,309	124,301	131,562	7,261
Expenditure Transfer	(57,155)	(7,845)	(65,000)	(65,000)	
Total Counsel	2,126,088	11,464	2,137,553	2,161,138	23,584
Personnel:					
Personnel Department					
Salaries and Employee Benefits	1,105,998		1,105,998	1,107,280	1,282
Services and Supplies	119,755	3,931	123,687	126,548	2,861
Expenditure Transfer	(126,746)		(126,746)	(117,500)	9,246
Total	1,099,006	3,931	1,102,938	1,116,329	13,390
Civil Service Commission					
Salaries and Employee Benefits	117,756		117,756	119,862	2,105
Services and Supplies	7,011		7,011	8,384	1,372
Expenditure Transfer	(10,925)		(10,925)	(10,000)	925
Total	113,843		113,843	118,246	4,402
Total Personnel	1,212,850	3,931	1,216,782	1,234,575	17,792
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	1,843,861		1,843,861	1,850,352	6,491
Services and Supplies	3,217,030	26,400	3,243,430	3,281,919	38,488
Total Elections	5,060,891	26,400	5,087,292	5,132,272	44,979
Property Management:					
General Services					
Salaries and Employee Benefits	13,401,092	50,000	13,451,092	13,468,448	17,355
Services and Supplies	20,940,871	1,440,523	22,381,395	23,202,964	821,569
Fixed Assets	689,827	653,775	1,343,603	1,438,565	94,962
Expenditure Transfer	(5,444,712)	(430,493)	(5,875,206)	(5,974,795)	(99,588)
Total	29,587,078	1,713,806	31,300,884	32,135,183	834,298
Property Management					
Salaries and Employee Benefits	3,982,483	487,044	4,469,527	4,823,286	353,759
Expenditure Transfer	(2,834,829)		(2,834,829)	(2,780,550)	54,279
Total	1,147,653	487,044	1,634,698	2,042,736	408,038
Total Property Management	30,734,733	2,200,850	32,935,583	34,177,920	1,242,337

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (Cont'd)					
Other General:					
Equal Opportunity Management					
Salaries and Employee Benefits	$ 354,809		354,809	357,977	3,167
Services and Supplies	18,088	28,987	47,075	48,717	1,642
Total	372,897	28,987	401,884	406,695	4,810
Electronic Data Processing					
Salaries and Employee Benefits	5,515,460	42,114	5,557,574	5,565,319	7,744
Services and Supplies	3,314,984	429,952	3,744,936	3,806,560	61,624
Expenditure Transfer	(167,513)	(42,114)	(209,627)	(209,627)	
Total	8,662,932	429,952	9,092,884	9,162,252	69,368
Contingency Reserve					
Reserves				9,201,569	9,201,569
Total				9,201,569	9,201,569
Capital Improvement					
Other Charges	3,472,439	1,904,588	5,377,028	5,443,255	66,227
Expenditure Transfer	(1,751)		(1,751)		1,751
Total	3,470,687	1,904,588	5,375,276	5,443,255	67,979
Public Works - Transportation					
Services and Supplies	173,849	47,515	221,364	222,622	1,258
Other Charges	219,522		219,522	219,522	
Total	393,371	47,515	440,886	442,144	1,258
Total Other General	12,899,889	2,411,043	15,310,932	24,655,916	9,344,984
Total General	91,030,200	6,493,358	97,523,558	121,311,638	23,788,080
Public Protection:					
Judicial:					
Criminal Justice Planning					
Salaries and Employee Benefits	9,603		9,603	9,785	181
Services and Supplies	59		59	200	140
Total	9,663		9,663	9,985	321
Superior Court					
Salaries and Employee Benefits	5,332,361		5,332,361	5,339,131	6,769
Services and Supplies	2,261,242	16,216	2,277,458	2,434,421	156,963
Total	7,593,603	16,216	7,609,819	7,773,552	163,732
El Cajon Municipal Court					
Salaries and Employee Benefits	1,916,661		1,916,661	1,939,012	22,350
Services and Supplies	226,251	521	226,773	259,463	32,690
Total	2,142,913	521	2,143,434	2,198,475	55,040
North County Municipal Court					
Salaries and Employee Benefits	2,211,410		2,211,410	2,215,806	4,395
Services and Supplies	212,962	10,334	223,297	241,433	18,136
Total	2,424,373	10,334	2,434,707	2,457,239	22,531

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

Continued on next page

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Judicial: (Cont'd)					
South Bay Municipal Court					
Salaries and Employee Benefits	$ 1,332,830		1,332,830	1,369,909	37,078
Services and Supplies	262,552	1,569	264,121	266,610	2,488
Total	1,595,382	1,569	1,596,952	1,636,519	39,566
San Diego Municipal Court					
Salaries and Employee Benefits	6,462,251	2,055	6,464,306	6,472,852	8,545
Services and Supplies	538,156	33,290	571,447	581,417	9,969
Total	7,000,408	35,346	7,035,754	7,054,269	18,515
Grand Jury					
Services and Supplies	119,520		119,520	123,438	3,917
Total	119,520		119,520	123,438	3,917
County Clerk					
Salaries and Employee Benefits	4,178,779		4,178,779	4,191,969	13,189
Services and Supplies	253,816	11,517	265,333	277,356	12,022
Total	4,432,596	11,517	4,444,113	4,469,325	25,212
District Attorney					
Salaries and Employee Benefits	13,109,453		13,109,453	13.157,315	47,861
Services and Supplies	1,056,457	41,948	1,098,406	1,121,877	23,471
Total	14,165,910	41,948	14,207,859	14,279,193	71,333
Office of Defender Services					
Salaries and Employee Benefits	148,448		148,448	164,640	16,191
Services and Supplies	5,850,549	1,211,939	7,062,489	7,082,809	20,319
Total	5,998,998	1,211,939	7,210,938	7,247,449	36,511
Total Judicial	45,483,370	1,329,393	46,812,763	47,249,447	436,684
Police Protection:					
Sheriff					
Salaries and Employee Benefits	38,766,293		38,766,293	38,778,506	12,212
Services and Supplies	4,364,267	274,170	4,638,438	4,649,688	11,250
Other Charges	1,145,807	166,000	1,311,807	1,312,497	690
Total	44,276,368	440,170	44,716,538	44,740,692	24,153
Marshal					
Salaries and Employee Benefits	7,428,516		7,428,516	7,446,821	18,305
Services and Supplies	168,560	5,554	174,115	175,034	919
Total	7,597,077	5,554	7,602,631	7,621,856	19,224
Total Police Protection	51,873,445	445,724	52,319,169	52,362,548	43,377
Detention and Correction:					
Probation					
Salaries and Employee Benefits	24,362,187	2,272	24,364,459	24,515,277	150,818
Services and Supplies	2,125,102	77,421	2,202,523	2,424,434	221,911
Other Charges	275,095	18,680	293,775	293,775	
Total Detention and Correction	26,762,384	98,374	26,860,758	27,233,487	372,729

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

Continued on next page

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (Cont'd)					
Protective Inspection:					
Animal Control					
Salaries and Employee Benefits	$ 1,921,354		1,921,354	1,926,538	5,184
Services and Supplies	163,888	7,975	171,863	191,252	19,388
Total	2,085,243	7,975	2,093,218	2,117,791	24,572
Agriculture					
Salaries and Employee Benefits	2,030,214	487	2,030,701	2,373,467	342,765
Services and Supplies	334,125	15,555	349,680	371,720	22,040
Expenditure Transfer	(99,512)	(487)	(100,000)	(100,000)	
Total	2,264,826	15,555	2,280,381	2,645,187	364,805
Total Protective Inspection	4,350,070	23,530	4,373,600	4,762,979	389,379
Other Protection:					
Recorder					
Salaries and Employee Benefits	829,780		829,780	909,037	79,256
Services and Supplies	86,681	20,142	106,823	143,803	36,979
Total	916,461	20,142	936,603	1,052,840	116,236
Public Administrator					
Salaries and Employee Benefits	796,570		796,570	809,427	12,856
Services and Supplies	19,872	140	20,013	23,180	3,167
Other Charges	32,751	1,415	34,166	35,000	834
Total	849,194	1,555	850,750	867,607	16,857
Coroner					
Salaries and Employee Benefits	1,521,613		1,521,613	1,529,007	7,393
Services and Supplies	296,760	9,441	306,202	339,281	33,079
Total	1,818,373	9,441	1,827,815	1,868,288	40,473
Air Pollution Control					
Salaries and Employee Benefits	2,454,733		2,454,733	2,532,003	77,269
Services and Supplies	187,735	124,095	311,831	434,718	122,887
Fixed Assets	19,227	7,492	26,719	30,158	3,438
Total	2,661,696	131,587	2,793,284	2,996,879	203,595
Total Other Protection	6,245,726	162,727	6,408,453	6,785,616	377,163
Total Public Protection	134,714,997	2,059,748	136,774,745	138,394,077	1,619,332
Health and Sanitation:					
Sanitation:					
Public Works-Sanitation					
Services and Supplies	2,803,190	538,843	3,342,034	11,123,175	7,781,140
Other Charges	2,113,508		2,113,508	3,203,507	1,089,998
Expenditure Transfer	(582,130)	(409,438)	(991,568)	(813,230)	178,338
Total Sanitation	4,334,568	129,405	4,463,974	13,513,452	9,049,477

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

Continued on next page

GENERAL FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982
(Continued)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Health and Sanitation: (Cont'd)					
Health Care:					
Health Services					
Salaries and Employee Benefits	$ 32,459,842		32,459,842	32,515,581	55,739
Services and Supplies	19,715,422	1,190,358	20,905,780	21,354,941	449,161
Other Charges	7,837,685	1,950	7,839,635	7,840,154	518
Fixed Assets	344,155	53,331	397,487	401,670	4,183
Expenditure Transfer	(2,046,740)		(2,046,740)	(2,036,723)	10,017
Total Health Care	58,310,365	1,245,639	59,556,004	60,075,624	519,619
Total Health & Sanitation	62,644,934	1,375,045	64,019,979	73,589,076	9,569,097
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee Benefits	51,260,282		51,260,282	52,857,641	1,597,358
Services and Supplies	25,956,988	895,993	26,852,982	29,674,649	2,821,667
Other Charges	215,753,215	17,499	215,770,715	223,326,375	7,555,660
Fixed Assets	23,519		23,519	232,172	208,652
Expenditure Transfer	(4,396,036)	(123,546)	(4,519,583)	(4,410,024)	109,559
Total Administration	288,597,970	789,946	289,387,917	301,680,814	12,292,897
Total Public Assistance	288,597,970	789,946	289,387,917	301,680,814	12,292,897
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	154,099		154,099	165,206	11,106
Services and Supplies	17,101	772	17,874	18,224	350
Total Agricultural Education	171,201	772	171,974	183,430	11,456
Total Education	171,201	772	171,974	183,430	11,456
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee Benefits	2,700,769		2,700,769	2,725,779	25,009
Services and Supplies	398,022	46,970	444,992	503,305	58,312
Other Charges	50,000	99,386	149,386	149,386	
Expenditure Transfer	(584,523)		(584,523)	(563,600)	20,923
Total Recreational Facilities	2,564,269	146,356	2,710,626	2,814,871	104,245
Total Recreational and Cultural Services	2,564,269	146,356	2,710,626	2,814,871	104,245
Total Expenditures	579,723,572	10,865,230	590,588,803	637,973,913	47,385,110
Excess of Revenues Over (Under) Expenditures	(7,819,684)	(10,865,230)	(18,684,914)	(21,246,819)	2,561,905
Other Financing Sources (Uses):					
Operating Transfers (Out)	(3,820,119)		(3,820,119)	(4,832,525)	1,012,405
Decrease in Accrued Pension Deficiency	1,000,000		1,000,000		1,000,000
Total Other Financing Sources (Uses)	(2,820,119)		(2,820,119)	(4,832,525)	2,012,405
Excess of Revenues Over (Under) Expenditures and Other Uses	$(10,639,803)	(10,865,230)	(21,505,033)	(26,079,344)	4,574,310

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 2C

Source	1982 ESTIMATED	1982 ACTUAL	1981 ACTUAL
Taxes			
Property Taxes - Current Secured	$114,682,726	111,188,220	97,565,230
Property Taxes - Current Unsecured	4,301,708	4,932,184	4,785,209
Property Taxes - Prior Secured	2,275,000	1,524,022	1,670,274
Property Taxes - Prior Unsecured	1,340,000	924,861	1,448,436
Penalties - Costs - Delinquent Tax	2,601,000	2,625,757	2,568,270
Sales and Use Taxes	12,000,000	9,752,939	10,244,071
Other Taxes	4,423,000	3,311,077	4,697,041
Total	141,623,434	134,259,064	122,978,534
Licenses, Permits & Franchises			
Franchises	2,750,000	1,955,922	2,108,897
Animal Licenses	1,120,000	981,180	1,104,602
Business Licenses	1,035,900	1,122,319	1,001,088
Construction Permits	2,580,046	1,442,517	2,015,252
Zoning Permits	253,331	110,796	460,918
Other Licenses and Permits	1,517,584	1,266,512	906,679
Total	9,256,861	6,879,248	7,597,439
Fines, Forfeitures & Penalties			
Vehicle Code Fines	1,964,473	2,191,962	1,965,458
Other Court Fines	2,508,800	2,788,910	2,412,168
Forfeitures and Penalties	974,857	915,748	874,944
Total	5,448,130	5,896,620	5,252,571
Use of Money and Property			
Interest - Deposits and Investment	14,931,124	13,237,904	13,750,522
Rents and Concessions	170,400	160,170	507,337
Royalties			398
Total	15,101,524	13,398,075	14,258,259
Aid From Other Governmental Agencies - State			
State - Alcoholic Beverage License Fees			157,863
State - Motor Vehicle In-Lieu Tax	29,000,000	25,993,654	25,666,842
State - Trailer Coach In-Lieu Tax	900,000	1,175,305	955,700
Other State In-Lieu Tax-Highway Land Rental			1,046
State Public Assistance - Administration	21,987,862	24,570,816	21,950,093
State Aid for Public Assistance Program	89,721,803	88,671,151	81,126,611
State Aid Crippled Children	3,806,915	4,257,424	3,243,533
State Health Administration	16,000	50,432	42,621
State Aid For Mental Health	23,772,528	24,055,598	23,583,882
Other State Aid For Health	11,728,400	12,058,639	10,364,727
State Aid For Agriculture	937,193	555,837	517,677
State Aid For Civil Defense	145,125	158,241	119,738
State Aid For Construction	206,375	494,594	4,022,400
State Aid For Corrections	313,928	140,702	318,154
State Aid For Homeowners Property Tax Reduction	6,000,000	5,591,275	5,596,373
State Aid For Business Inventory Property Reduction	5,500,000	5,412,914	5,297,570
State Aid - Other	22,909,925	19,660,667	20,268,109
Total	216,946,054	212,847,254	203,232,947
Aid From Other Governmental Agencies - Federal			
Federal Public Assistance - Administration	33,733,295	29,746,850	27,795,195
Federal Aid For Public Assistance Program	118,912,855	113,277,343	98,613,302
Federal Health Administration	100,000	19,923	203,683
Federal Aid For Construction	36,800	152,741	1,528,911
Federal Aid For Disaster	300,000	329,649	104,579
Federal In-Lieu Taxes			329,123
Federal - Other	23,022,437	13,892,487	20,291,160
Total	176,105,387	157,418,996	148,865,956
Aid From Other Governmental Agencies - Other	530,703	384,915	2,904,017

Continued on next page

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981
(Continued)

STATEMENT 2C cont'd

Source	1982 ESTIMATED	1982 ACTUAL	1981 ACTUAL
Charges For Current Services			
Assessment and Tax Collection Fees	$ 46,675	44,212	45,964
Auditing and Accounting Fees	89,270	125,103	103,318
Communications Services	25,025	60,362	32,994
Election Services	2,002,540	1,129,105	926,406
Inheritance Tax Fees			58,422
Legal Services	471,000	497,565	458,120
Personnel Services	964,294	1,061,411	1,008,455
Planning and Engineering Services	4,638,159	3,867,264	4,241,088
Purchasing Fees - Other Government	10,000	8,360	8,802
Agriculture Services	21,000	20,758	21,265
Civil Process Services	929,730	1,005,595	822,849
Court Fees and Costs	6,865,715	6,853,233	5,564,415
Estate Fees	489,000	500,975	353,989
Humane Services	310,720	253,074	214,908
Law Enforcement Services	5,597,444	5,683,657	2,718,766
Recording Fees	2,510,723	2,075,236	2,257,962
Road and Street Services			6,567
Health Fees	244,000	222,458	268,500
Mental Health Services			324
Sanitation Services	8,972,274	974,561	9,294,917
Adoption Fees	30,000	36,110	35,345
Crippled Children Services	100,000	103,433	97,725
Institutional Care and Services	9,564,435	8,633,151	7,319,357
Park and Recreation Fees	676,000	811,613	776,563
Other Charges For Current Services	2,294,996	2,204,943	2,400,920
Total	46,853,000	36,172,190	39,037,951
Other Revenue			
Revenue Applicable To Prior Years	977,905	1,950,110	423,106
Recovered Expenditures	962,260	962,232	230,984
Sale of Fixed Assets	1,120,000	64,469	113,673
Other Sales	42,800	27,740	50,124
Miscellaneous	1,759,036	1,642,969	2,049,878
Total	4,862,001	4,647,522	2,867,767
Total Revenue (Statement 2B)	$616,727,094	571,903,888	546,995,445
		(Statement 2A)	

See Notes to Financial Statements

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 2D

Function	1982	1981
General:		
Legislative and Administrative:		
Board of Supervisors	$ 2,404,220	2,248,175
Chief Administrative Officer	4,466,967	3,939,752
Housing and Community Development	4,809,265	7,228,690
Office of Management and Budget	1,422,808	1,380,051
Department of Planning and Land Use	6,091,053	7,149,433
Total	19,194,315	21,946,107
Finance:		
Auditor and Controller	3,717,215	3,782,662
Assessor	5,991,398	5,998,716
Treasurer - Tax Collector	2,233,840	1,994,598
Purchasing Agent	1,539,994	2,285,427
Department of Revenue and Recovery	4,171,437	3,585,382
Risk Management	2,147,546	1,026,597
Total	19,801,431	18,673,386
Counsel:		
County Counsel	2,126,088	1,890,809
Personnel:		
Personnel Department	1,099,006	1,425,989
Civil Service Commission	113,843	
Total	1,212,850	1,425,989
Elections:		
Registrar of Voters	5,060,891	3,123,517
Property Management:		
General Services	29,587,078	30,546,911
Property Management	1,147,653	4,447,061
Total	30,734,733	34,993,972
Plant Acquisition		5,984,714
Other General:		
Equal Opportunity Management Office	372,897	423,794
Electronic Data Processing Services	8,662,932	6,867,845
Capital Improvements	3,470,687	3,878,629
Public Works-Transportation	393,371	3,183,122
Total	12,899,889	14,353,390
Total General	91,030,200	102,391,884
Public Protection:		
Judicial:		
Criminal Justice Planning	9,663	205,291
Superior Court	7,593,603	6,471,134
Municipal Court	13,163,077	11,621,406
Grand Jury	119,520	122,821
County Clerk	4,432,596	3,952,002
District Attorney	14,165,910	12,634,204
Office of Defender Services	5,998,998	2,392,929
Total	45,483,370	37,399,791
Police Protection:		
Sheriff	44,276,368	34,576,393
Marshal	7,597,077	5,185,369
Total	51,873,445	39,761,762
Detention and Correction:		
Probation Department	26,762,384	26,636,859
Protective Inspection:		
Department of Animal Control	2,085,243	2,120,183
San Diego County Department of Agriculture	2,264,826	1,846,983
Total	4,350,070	3,967,167

See Notes to Financial Statements

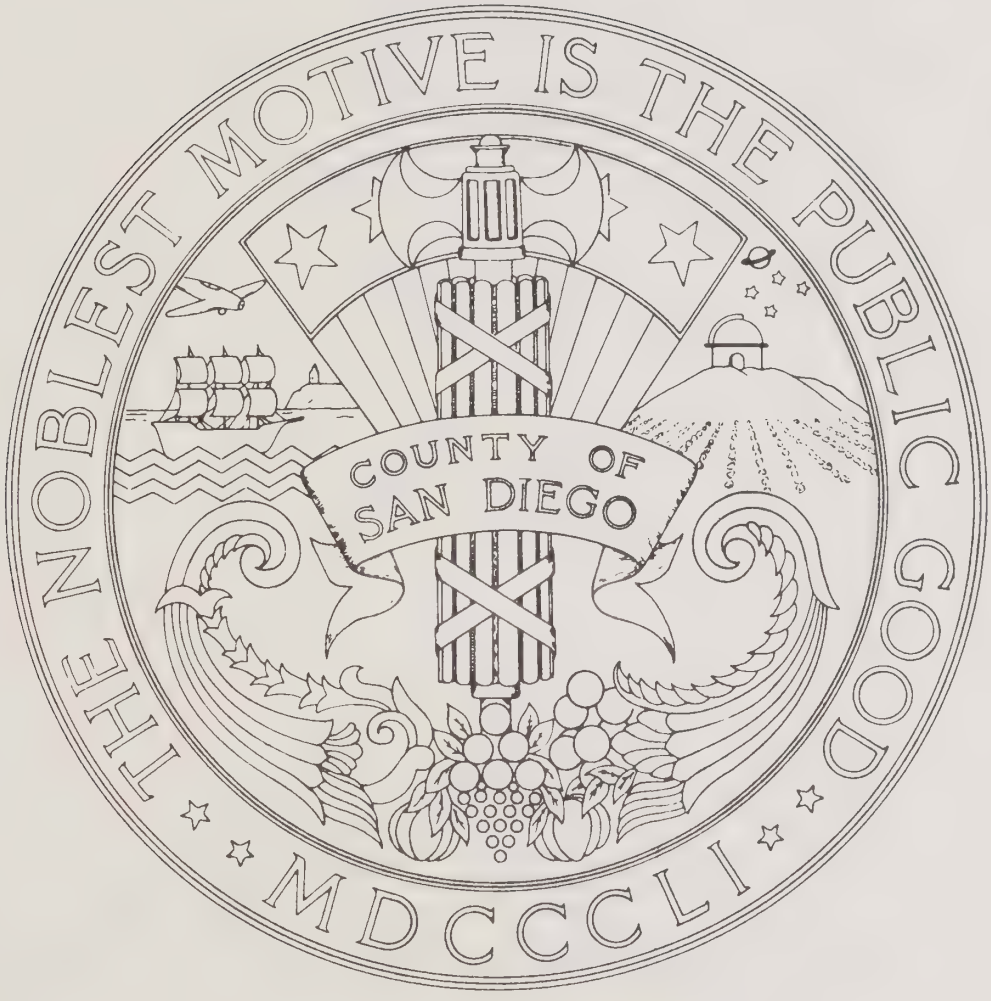
Continued on next page

GENERAL FUND
STATEMENT OF EXPENDITURES BY DEPARTMENT
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981
(Continued)

STATEMENT 2D cont'd

Function	1982	1981
Public Protection (Continued)		
Other Protection:		
Recorder	$ 916,461	871,033
Public Administrator	849,194	790,262
Coroner	1,818,373	1,604,863
Department of Air Pollution Control	2,661,696	2,686,874
Total	6,245,726	5,953,033
Total Public Protection	134,714,997	113,718,613
Health and Sanitation:		
Sanitation:		
Public Works-Sanitation	4,334,568	8,358,187
Hospital Care:		
Department of Health Services	58,310,365	53,823,534
Total	62,644,934	62,181,721
Public Assistance:		
Administration:		
Department of Social Services	288,597,970	262,187,878
Education:		
Agricultural Education:		
Farm Advisor	171,201	160,482
Recreational and Cultural Services:		
Recreational Facilities:		
Department of Parks and Recreation	2,564,269	2,852,555
Total Expenditures (Statement 2A)	$579,723,572	543,493,140

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

ASSETS	ROAD	DEFERRED COMPENSATION INVESTMENT	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
Cash with County Treasurer	$ 5,733,308	5,051,131	143,574	50,783	66,182
Cash with Fiscal Agent		475,399			
Collections in Transit	12,732		980		
Imprest Cash	1,510				
Due from Other Funds (Statement 12)	2,478,699	221,360		2,204	3,116
Accounts and Notes Receivable, Net*	3,681,664				
Inventory of Material and Supplies	2,065,123				
Due from Other Funds - Loans					
Taxes Receivable (Statement 14)					
Deposits with Others	1,158,780				
Future Requirements for Long Term Debt					
Total Assets	$15,131,819	5,747,892	144,554	52,988	69,299
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	$ 558,811				
Accrued Payroll	937,151				
Due to Other Funds (Statement 12)	538,799	930	2,909		
Deferred Compensation Payable		5,746,961			
Deposits from Others	4,648,623				
Deferred Property Tax Revenue (Statement 14)					
Deferred Miscellaneous Revenue	1,125,248				
Due to Other Funds - Loans					
Total Liabilities	7,808,634	5,747,892	2,909		
Fund Equity					
Fund Balances:					
Reserve for Encumbrances	2,244,264				4,060
Reserve for Loans to Other Funds					
Reserve for Deposits with Others	1,158,780				
Reserve for Inventory of Material and Supplies	349,981				
Unreserved	3,570,157		141,644	52,988	65,239
Total Fund Equity (Statement 3A)	7,323,184		141,644	52,988	69,299
Total Liabilities and Fund Equity	$15,131,819	5,747,892	144,554	52,988	69,299

*Net Allowance of $21,856, related to Road Fund and County Library.

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 3

LIVESTOCK INDEMNITY	COUNTY LIBRARY	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	TOTALS 1982	TOTALS 1981
25	837,007	152,756	116,573	4,461,446		16,612,791	15,943,899
						475,399	
	3,098			1,300		18,111	8,929
	1,500					3,010	
	107,166	5,667	7,108	189,592	271,878	3,286,796	2,977,563
	1,045				2,798,975	6,481,685	7,421,940
	661,733					2,726,856	2,361,975
					250,000	250,000	268,222
	265,079					265,079	147,851
						1,158,780	987,805
	41,456					41,456	60,578
25	1,918,087	158,424	123,682	4,652,339	3,320,854	31,319,967	30,178,765
	34,823		144			593,779	1,258,402
	151,742		2,614			1,091,508	841,433
	105,686	688		162,243	2,572,924	3,384,181	3,735,792
						5,746,961	4,248,955
						4,648,623	4,718,725
	150,208					150,208	76,439
						1,125,248	963,952
	41,456					41,456	60,578
	483,917	688	2,758	162,243	2,572,924	16,781,969	15,904,280
	255,378		12,905	1,484,018	222,119	4,222,746	4,786,356
					250,000	250,000	
						1,158,780	987,805
	661,733					1,011,714	950,353
25	517,058	157,736	108,018	3,006,077	275,810	7,894,755	7,549,969
25	1,434,170	157,736	120,923	4,490,096	747,929	14,537,998	14,274,485
25	1,918,087	158,424	123,682	4,652,339	3,320,854	31,319,967	30,178,765
						(STATEMENT 1A)	

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY
Revenue:						
Taxes	$					4,148,816
Licenses, Permits, and Franchises	45,715					
Fines, Forfeitures, and Penalties	1,281,511			23,681		
Revenue from Use of Money and Property	2,258,116		8,003			88,570
Aid from Other Governmental Agencies - State	14,285,761					276,097
Aid from Other Governmental Agencies - Federal	2,444,399		7,508			1,690
Aid from Other Governmental Agencies - Other	306,651					4,592
Charges for Current Services	6,686,367	104,750				101,167
Other Revenue	681,011					1,665
Total Revenue	27,989,540	104,750	15,512	23,681		4,622,600
Expenditures:						
General						
Public Protection		127,154	5,000	4,274		
Public Ways and Facilities	27,334,493					
Public Assistance						
Education						4,642,936
Recreational and Cultural						
Total Expenditures	27,334,493	127,154	5,000	4,274		4,642,936
Excess of Revenue over (under) Expenditures	655,046	(22,404)	10,512	19,407		(20,355)
Fund Balances - Beginning of Year	6,442,889	164,048	42,476	49,892	25	1,447,418
Increase (Decrease) in:						
Reserve for Deposits with Others	170,974					
Reserve for Inventory and Supplies	54,273					7,088
Fund Balances - End of Year (Statement 3)	$ 7,323,184	141,644	52,988	69,299	25	1,434,170

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 3A

SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	FEDERAL REVENUE SHARING	TOTALS 1982	TOTALS 1981	
						Revenue:
				4,148,816	3,770,333	Taxes
		309,800		355,515	729,067	Licenses, Permits, and Franchises
				1,305,192	1,250,122	Fines, Forfeitures, and Penalties
25,771	13,605	877,001	75,978	3,347,047	3,298,841	Revenue from Use of Money and Property
35,000				14,596,859	13,445,194	Aid from Other Governmental Agencies - State
			11,243,655	13,697,255	16,497,831	Aid from Other Governmental Agencies - Federal
				311,243	806,607	Aid from Other Governmental Agencies - Other
	222,378			7,114,664	5,014,398	Charges for Current Services
		(255,682)	144,972	571,966	36,605	Other Revenue
60,771	235,984	931,118	11,464,605	45,448,564	44,849,008	Total Revenue
						Expenditures:
	115,060		4,577,904	4,692,964	5,984,322	General
				136,428	132,507	Public Protection
87,247				27,421,740	25,734,431	Public Ways and Facilities
			6,452,984	6,452,984	8,075,327	Public Assistance
				4,642,936	4,019,400	Education
		2,070,331		2,070,331	2,102,978	Recreational and Cultural
87,247	115,060	2,070,331	11,030,889	45,417,388	46,048,971	Total Expenditures
						Excess of Revenue over
(26,476)	120,923	(1,139,212)	433,716	31,176	(1,199,963)	(under) Expenditures
184,212	-0-	5,629,308	314,213	14,274,485	14,947,763	Fund Balances - Beginning of Year
						Increase (Decrease) in:
				170,974	436,949	Reserve for Deposits with Others
				61,361	89,735	Reserve for Inventory of Material and Supplies
157,736	120,923	4,490,096	747,929	14,537,998	14,274,485	Fund Balances - End of Year (Statement 3)

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3B

	ROAD		SURVEY MONUMENT PRESERVATION		GRAZING LAND		FISH AND GAME PROPAGATION	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY ASIS*	BUDGET
Revenue:								
Taxes	$							
Licenses, Permits, and Franchises	45,715							
Fines, Forfeitures, and Penalties	1,281,511	975,000					23,681	14,016
Revenue from Use of Money and Property	2,258,116	1,792,847			8,003	200		
Aid from Other Governmental Agencies - State	14,285,760	13,707,406						
Aid from Other Governmental Agencies - Federal	2,444,399	6,133,739			7,508	12,300		
Aid from Other Governmental Agencies - Other	306,651	262,284						
Charges for Current Services	6,686,367	5,545,399	104,750	126,000				
Other Revenue	681,011	137,600						
Total Revenue	27,989,540	28,554,275	104,750	126,000	15,512	12,500	23,681	14,016
Expenditures:								
General								
Public Protection			127,154	221,000	5,000	12,500	8,334	15,516
Public Ways and Facilities	29,578,758	37,564,715						
Public Assistance								
Education								
Recreational and Cultural								
Total Expenditures	29,578,758	37,564,715	127,154	221,000	5,000	12,500	8,334	15,516
Excess of Revenue over (under) Expenditures	$(1,589,218)	(9,010,440)	(22,404)	(95,000)	10,512	-0-	15,347	(1,500)

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purpose of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

Continued on next page

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3B (Cont'd)

	COUNTY LIBRARY		SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET
Revenue:						
Taxes	$4,148,816	4,043,625				
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	88,570	44,800	25,771	24,121	13,605	
Aid from Other Governmental Agencies - State	276,097	277,398	35,000	30,000		
Aid from Other Governmental Agencies - Federal	1,690	40,000				
Aid from Other Governmental Agencies - Other	4,592					
Charges for Current Services	101,167	95,200			222,378	147,258
Other Revenue	1,665					
Total Revenue	4,622,600	4,501,023	60,771	54,121	235,984	147,258
Expenditures:						
General					127,965	147,258
Public Protection						
Public Ways and Facilities			87,247	170,234		
Public Assistance						
Education	4,898,315	5,081,087				
Recreational and Cultural						
Total Expenditures	4,898,315	5,081,087	87,247	170,234	127,965	147,258
Excess of Revenue over (under) Expenditures	$(275,714)	(580,064)	(26,476)	(116,113)	108,018	-0-

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purpose of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

Continued on next page

See Notes to Financial Statements

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3B (Cont'd)

	PARK LAND DEDICATIONS		FEDERAL REVENUE SHARING		TOTALS		
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Taxes	$				4,148,816	4,043,625	105,191
Licenses, Permits, and Franchises	309,800	350,000			355,515	350,000	5,515
Fines, Forfeitures, and Penalties					1,305,192	989,016	316,176
Revenue from Use of Money and Property	877,001	616,647	75,978		3,347,047	2,478,615	868,432
Aid from Other Governmental Agencies - State					14,596,859	14,014,804	582,055
Aid from Other Governmental Agencies - Federal			11,243,655	11,427,802	13,697,255	17,613,841	(3,916,586)
Aid from Other Governmental Agencies - Other					311,243	262,284	48,959
Charges for Current Services					7,114,664	5,913,857	1,200,807
Other Revenue	(255,682)		144,972		571,966	137,600	434,366
Total Revenue	931,118	966,647	11,464,605	11,427,802	45,448,564	45,803,642	(355,078)
Expenditures:							
General			4,792,138	5,042,460	4,920,103	5,189,718	269,615
Public Protection					140,488	249,016	108,528
Public Ways and Facilities					29,666,005	37,734,949	8,068,944
Public Assistance			6,460,869	6,467,272	6,460,869	6,467,272	6,403
Education					4,898,315	5,081,087	182,772
Recreational and Cultural	3,554,349	6,243,231			3,554,349	6,243,231	2,688,882
Total Expenditures	3,554,349	6,243,231	11,253,009	11,509,732	49,640,131	60,965,273	11,325,142
Excess of Revenue over (under) Expenditures	$(2,623,230)	(5,276,584)	211,596	(81,930)	(4,191,567)	(15,161,631)	10,970,064

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purpose of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

ROAD FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$ 45,715		45,715		45,715
Fines, Forfeitures, and Penalties	1,281,511		1,281,511	975,000	306,511
Revenue from Use of Money and Property	2,258,116		2,258,116	1,792,847	465,268
Aid from Other Governmental Agencies - State	14,285,760		14,285,760	13,707,406	578,354
Aid from Other Governmental Agencies - Federal	2,444,399		2,444,399	6,133,739	(3,689,340)
Aid from Other Governmental Agencies - Other	306,651		306,651	262,284	44,367
Charges for Current Services	6,686,367		6,686,367	5,545,399	1,140,968
Other Revenue	681,011		681,011	137,600	543,411
Total Revenue	27,989,540		27,989,540	28,554,275	(564,735)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	18,687,260		18,687,260	19,942,021	1,254,760
Services and Supplies	16,966,348	8,954,774	25,921,123	27,934,921	2,013,798
Other Charges	744,097	151,198	895,296	1,705,320	810,024
Fixed Assets	31,034	4,273	35,308	49,820	14,511
Expenditure Transfer	(9,094,246)	(6,865,982)	(15,960,228)	(12,067,367)	3,892,861
Total Expenditures	27,334,493	2,244,264	29,578,758	37,564,715	7,985,956
Excess of Revenue Over (Under) Expenditures	$ 655,046	(2,244,264)	(1,589,218)	(9,010,440)	7,421,221

SURVEY MONUMENT PRESERVATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Charges for Current Services	$ 104,750		104,750	126,000	(21,250)
Total Revenue	104,750		104,750	126,000	(21,250)
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	126,592		126,592	220,417	93,824
Fixed Assets	561		561	583	21
Total Expenditures	127,154		127,154	221,000	93,845
Excess of Revenue Over (Under)	$ (22,404)	-0-	(22,404)	(95,000)	72,595

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

GRAZING LANDS FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 8,003		8,003	200	7,803
Aid from Other Governmental Agencies - Federal	7,508		7,508	12,300	(4,791)
Total Revenue	15,512		15,512	12,500	3,012
Expenditures:					
Public Protection					
Other Protection					
Other Charges	5,000		5,000	12,500	7,500
Total Expenditures	5,000		5,000	12,500	7,500
Excess of Revenue Over (Under) Expenditures	$ 10,512	-0-	10,512	-0-	10,512

FISH AND GAME PROPAGATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$ 23,681		23,681	14,016	9,664
Total Revenue	23,681		23,681	14,016	9,664
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	4,274	4,060	8,334	15,516	7,182
Total Expenditures	4,274	4,060	8,334	15,516	7,182
Excess of Revenue Over (Under) Expenditures	$ 19,407	(4,060)	15,347	(1,500)	16,846

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

COUNTY LIBRARY
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 4,148,816		4,148,816	4,043,625	105,191
Revenue from Use of Money and Property	88,570		88,570	44,800	43,770
Aid from Other Governmental Agencies - State	276,097		276,097	277,398	(1,303)
Aid from Other Governmental Agencies - Federal	1,690		1,690	40,000	(38,310)
Aid from Other Governmental Agencies - Other	4,592		4,592		4,592
Charges for Current Services	101,167		101,167	95,200	5,967
Other Revenue	1,665		1,665		1,665
Total Revenue	4,622,600		4,622,600	4,501,023	121,577
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	2,827,225	2,492	2,829,717	2,856,881	27,163
Services and Supplies	1,711,522	254,378	1,965,901	2,118,856	152,955
Other Charges	159,000	1,000	160,000	160,000	
Fixed Assets	5,366		5,366	8,020	2,653
Expenditure Transfer	(60,177)	(2,492)	(62,670)	(62,670)	
Total Expenditures	4,642,936	255,378	4,898,315	5,081,087	182,772
Excess of Revenue Over (Under) Expenditures	$ (20,335)	(255,378)	(275,714)	(580,064)	304,349

SPECIAL AVIATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 25,771		25,771	24,121	1,650
Aid from Other Governmental Agencies - State	35,000		35,000	30,000	5,000
Total Revenue	60,771		60,771	54,121	6,650
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	9,588		9,588	79,675	70,086
Other Charges	77,659		77,659	90,559	12,899
Total Expenditures	87,247		87,247	170,234	82,986
Excess of Revenue Over (Under) Expenditures	$ (26,476)	-0-	(26,476)	(116,113)	89,636

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

CABLE T.V. FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 13,605		13,605		13,605
Charges for Current Services	222,378		222,378	147,258	75,120
Total Revenue	235,984		235,984	147,258	88,726
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	76,842		76,842	81,975	5,132
Services and Supplies	38,217	12,905	51,122	65,282	14,159
Total Expenditures	115,060	12,905	127,965	147,258	19,292
Excess of Revenue Over (Under) Expenditures	$ 120,923	(12 905)	108,018	-0-	108 018

PARK LAND DEDICATION FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$ 309,800		309,800	350,000	(40,199)
Revenue from Use of Money and Property	877,001		877,001	616,647	260,354
Other Revenue	(255,682)		(255,682)		(255,682)
Total Revenue	931,118		931,118	966,647	(35,529)
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	2,070,331	1,484,018	3,554,349	6,243,231	2,688,882
Total Expenditures	2,070,331	1,484,018	3,554,349	6,243,231	2,688,882
Excess of Revenue Over (Under) Expenditures	$ (1,139,212)	(1,484,018)	(2,623,230)	(5,276,584)	2,653,354

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

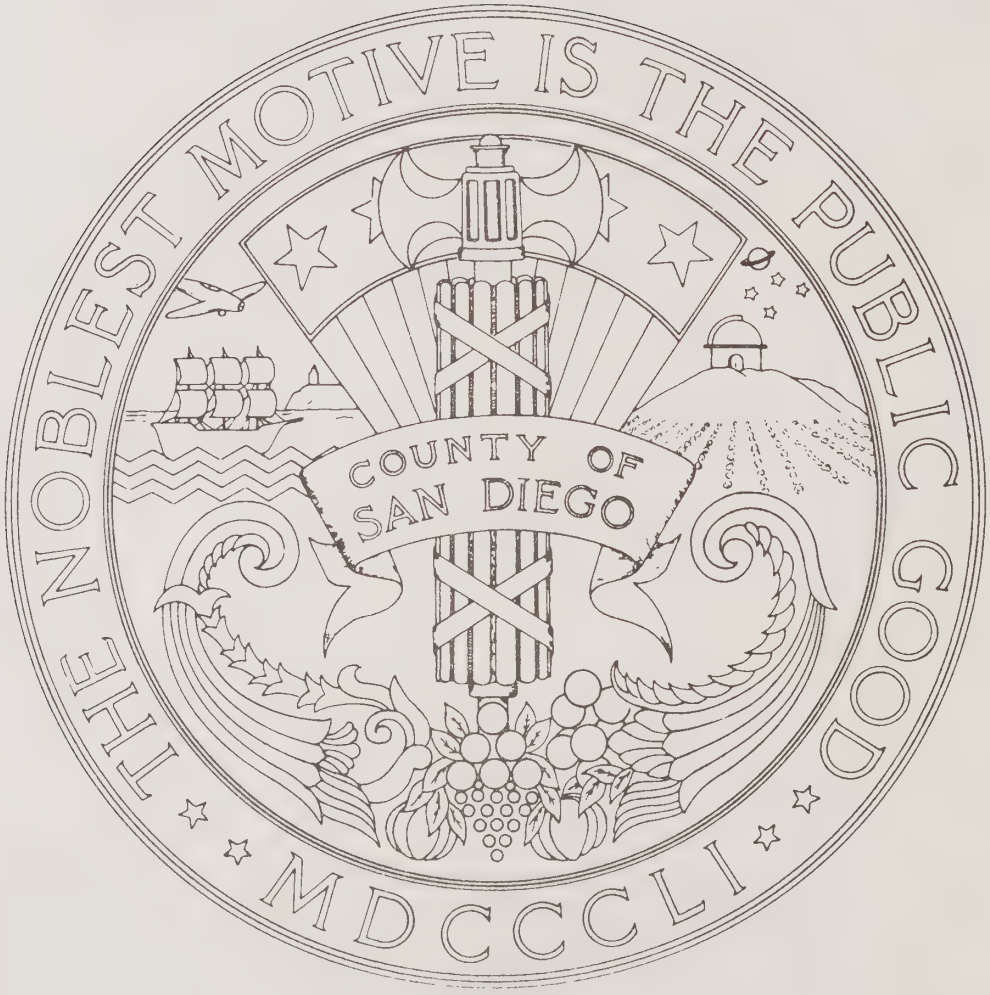
FEDERAL REVENUE SHARING FUND
STATEMENT OF REVENUE AND EXPENDITURES - BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 75,978		75,978		75,978
Aid from Other Governmental Agencies - Federal	11,243,655		11,243,655	11,427,802	(184,147)
Other Revenue	144,972		144,972		144,972
Total Revenue	11,464,605		11,464,605	11,427,802	36,803
Expenditures:					
General					
Legislative and Administrative					
Other Charges	2,696,709		2,696,709	2,947,031	250,321
Other General					
Other Charges	1,833,547	181,199	2,014,747	2,014,747	
Fixed Assets	47,647	33,034	80,682	80,682	
Total General	4,577,903	214,233	4,792,138	5,042,460	250,321
Public Assistance					
Administration					
Other Charges	6,452,984	7,885	6,460,869	6,467,272	6,402
Total Public Assistance	6,452,984	7,885	6,460,869	6,467,272	6,402
Total Expenditures	11,030,889	222,119	11,253,009	11,509,732	256,723
Excess of Revenue Over (Under) Expenditures	$ 433,716	(222,119)	211,596	(81,930)	293,526

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

DEBT SERVICE FUND

THE DEBT SERVICE FUND RECEIVES FUNDS TRANSFERRED FROM THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON TAX AND REVENUE ANTICIPATION NOTES AND TAX EXEMPT COMMERCIAL PAPER. REPAYMENT IS MADE WITHIN THE SAME FISCAL YEAR IN WHICH THE OBLIGATION IS INCURRED.

DEBT SERVICE FUND
BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 4

	TOTALS	
	1982	1981
ASSETS		
Cash with County Treasurer	$ 34,056	23,095
Due from Other Funds (Statement 12)	1,385,911	2,307,862
Taxes Receivable (Statement 14)	83,423	56,449
Total Assets	$1,503,390	2,387,407
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$	182
Due to Other Funds (Statement 12)	913,148	1,700,466
Deferred Property Tax Revenue (Statement 14)	47,025	29,189
Due to Other Funds-Loans	514,000	
Total Liabilities	1,474,173	1,729,837
Fund Equity		
Fund Balances:		
Reserve for Encumbrances	29,216	40,094
Unreserved		617,475
Total Fund Equity (Statement 4A)	29,216	657,569
Total Liabilities and Fund Equity	$1,503,390	2,387,407

(Statement 1A)

See Notes to Financial Statements

DEBT SERVICE FUND
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 4A

	TOTALS	
	1982	1981
Revenue:		
Taxes	$1,058,991	947,032
Revenue from Use of Money and Property	1,588,363	2,653,599
Aid from Other Governmental Agencies - State	96,952	95,496
Aid from Other Governmental Agencies - Federal	61	
Other Revenue		453
Total Revenue	2,744,368	3,696,582
Expenditures:		
Debt Redemption		540,000
Bond Interest Matured		18,225
Interest on Notes	6,830,561	4,816,574
Service Charges	362,280	33,173
Total Expenditures	7,192,841	5,407,971
Excess of Revenue (under) Expenditures	(4,448,473)	(1,711,389)
Other Financing Sources		
Operating Transfers In	3,820,119	2,362,236
Excess of Revenue over(under) Expenditures and Other Financing Sources	(628,353)	650,847
Fund Balances - Beginning of Year	657,569	6,722
Fund Balances - End of Year (Statement 4)	$ 29,216	657,569

See Notes to Financial Statements

DEBT SERVICE FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET
(BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 4B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 1,058,991		1,058,991	1,250,000	(191,009)
Revenue from Use of Money and Property	1,588,363		1,588,363	550,000	1,038,363
Aid from Other Governmental Agencies - State	96,952		96,952		96,952
Aid from Other Governmental Agencies - Federal	61		61		61
Total Revenue	2,744,368		2,744,368	1,800,000	944,368
Expenditures:					
Interest on Notes	6,830,561		6,830,561	6,850,000	19,439
Service Charges	362,280	29,216	391,496	437,054	45,558
Total Expenditures	7,192,841	29,216	7,222,057	7,287,054	64,997
Excess of Revenue Over (Under) Expenditures	(4,448,473)	(29,216)	(4,477,689)	(5,487,054)	1,009,365
Other Financing Sources					
Operating Transfers In	3,820,119		3,820,119	4,832,525	(1,012,406)
Excess of Revenue (Under) Expenditures and Other Financing Sources	$(628,353)	(29,216)	(657,570)	(654,529)	(3,041)

*All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	TOTALS 1982	TOTALS 1981
ASSETS				
Cash with County Treasurer	$15,097,033	46,160	15,143,193	7,119,062
Collections in Transit	243		243	801
Due from Other Funds (Statement 12)	3,597,939	1,506	3,599,445	14,417,148
Accounts and Notes Receivable	2,110,687	28	2,110,716	27,688
Total Assets	$20,805,903	47,695	20,853,598	21,564,700
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	$ 97,317		97,317	
Due to Other Funds (Statement 12)	742,421		742,421	665,642
Deferred Miscellaneous Revenue	1,030,185		1,030,185	
Total Liabilities	1,869,923		1,869,923	665,642
Fund Equity				
Fund Balances:				
Reserve for Encumbrances	5,273		5,273	530,000
Unreserved	18,930,706	47,695	18,978,402	20,369,057
Total Fund Equity (Statement 5A)	18,935,980	47,695	18,983,675	20,899,057
Total Liabilities and Fund Equity	$20,805,903	47,695	20,853,598	21,564,700

(Statement 1A)

See Notes to Financial Statements

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	TOTALS 1982	TOTALS 1981
Revenue:				
Revenue from Use of Money and Property	$ 3,342,644	39,031	3,381,675	1,994,203
Aid from other Governmental Agencies - State	1,518,593		1,518,593	
Aid from other Governmental Agencies - Federal	669,961		669,961	
Aid from other Governmental Agencies - Other	2,190,396		2,190,396	
Charges for Current Services	1,554,273		1,554,273	104
Other Revenue (Principally Sale of Fixed Assets in 1981)	944,400	3,257	947,657	17,019,721
Total Revenue	10,220,268	42,289	10,262,557	19,014,028
Expenditures:				
Capital Outlay	12,177,940		12,177,940	5,938,332
Excess of Revenue over (under) Expenditures	(1,957,671)	42,289	(1,915,382)	13,075,695
Other Financing Sources Operating Transfer In				5,506,800
Excess of Revenue over (under) Expenditures and Other Financing Sources	(1,957,671)	42,289	(1,915,382)	18,582,495
Fund Balances - Beginning of Year	20,893,651	5,406	20,899,057	2,316,561
Fund Balances - End of Year (Statement 5)	$18,935,980	47,695	18,983,675	20,899,057

See Notes to Financial Statements

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE AND EXPENDITURES -
BUDGET (BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT		TOTALS		
	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	ACTUAL ON BUDGETARY BASIS*	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Revenue from Use of Money and Property	$ 3,342,644	2,599,800	39,031		3,381,675	2,599,800	781,875
Aid from Other Governmental Agencies - State	1,518,593	8,942,133			1,518,593	8,942,133	(7,423,540)
Aid from Other Governmental Agencies - Federal	669,961	7,180,973			669,961	7,180,973	(6,511,012)
Aid from Other Governmental Agencies - Other	2,190,396	6,149,435			2,190,396	6,149,435	(3,959,039)
Charges for Current Services	1,554,273	2,168,520			1,554,273	2,168,520	(614,247)
Other Revenue	944,400	494,000	3,257		947,657	494,000	453,657
Total Revenue	10,220,268	27,534,861	42,289		10,262,557	27,534,861	(17,272,303)
Expenditures:							
Capital Outlay	12,183,213	44,249,614			12,183,213	44,249,614	32,066,400
Excess of Revenue over (under) Expenditures	$(1,962,944)	(16,714,753)	42,289	-0-	(1,920,655)	(16,714,753)	14,794,097

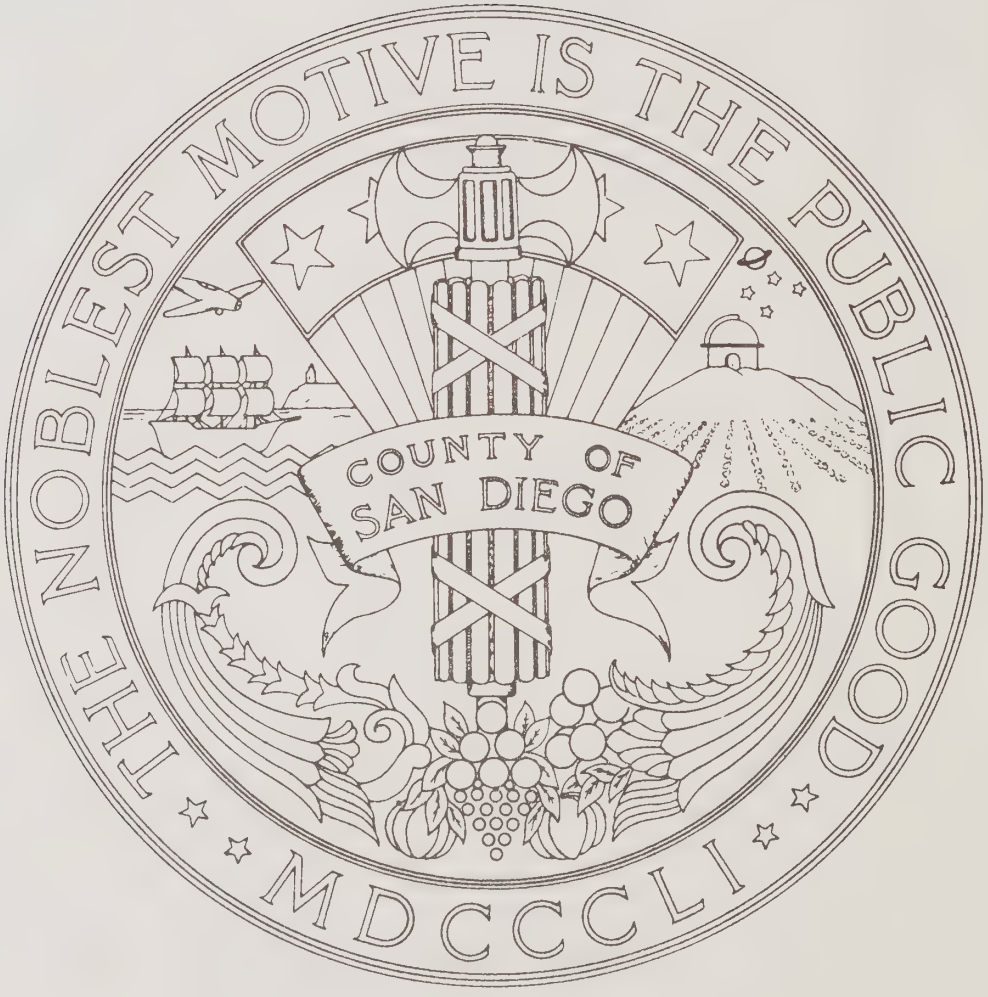
CAPITAL OUTLAY FUND
STATEMENT OF REVENUE AND EXPENDITURES-BUDGET
(BUDGETARY BASIS) AND ACTUAL
Year Ended June 30, 1982

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS*	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 3,342,644		3,342,644	2,599,800	742,844
Aid from Other Governmental Agencies - State	1,518,593		1,518,593	8,942,133	(7,423,540)
Aid from Other Governmental Agencies - Federal	669,961		669,961	7,180,973	(6,511,012)
Aid from Other Governmental Agencies - Other	2,190,396		2,190,396	6,149,435	(3,959,039)
Charges for Current Services	1,554,273		1,554,273	2,168,520	(614,247)
Other Revenue	944,400		944,400	494,000	450,400
Total Revenue	10,220,268		10,220,268	27,534,861	(17,314,592)
Expenditures:					
Capital Outlay					
Plant Acquisiion					
Services and Supplies	6,821,529		6,821,529	9,036,690	2,215,160
Other Charges	1,204,418		1,204,418	1,539,103	334,684
Fixed Assets	9,499,793	3,636,258	13,136,052	43,251,159	30,115,106
Expenditure Transfer	(5,347,801)	(3,630,985)	(8,978,786)	(9,577,337)	(598,550)
Total Expenditures	12,177,940	5,273	12,183,213	44,249,614	32,066,400
Excess of Revenue Over(Under) Expenditures	$(1,957,671)	(5,273)	(1,962,944)	(16,714,753)	14,751,808

* All budgets are adopted on the modified accrual basis (see summary of significant accounting policies) except that encumbrances are treated as budgeted expenditures in the year of incurrence of the commitment to purchase. For the purposes of this statement, actual GAAP expenditures have been adjusted to also include encumbrances outstanding at year end.

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS

THESE FUNDS USE FULL ACCRUAL ACCOUNTING SIMILAR TO THE COMMERCIAL SECTOR, WHICH AFFORDS A MORE ACCURATE DETERMINATION OF OPERATING RESULTS.

AIRPORT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED, AND THE ALLOCATION OF NET INCOME FROM COUNTY AIRPORTS TO PROJECTS APPROPRIATED FOR THE BENEFIT OF THE PUBLIC. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO INCREASE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR LIQUID WASTE REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FOR SANITATION DISTRICT PROJECTS APPROPRIATED FOR THE PUBLIC'S BENEFIT. THE FUND FACILITATES MANAGEMENT AND ACCOUNTING OF SANITATION DISTRICT PROJECTS.

COUNTY TRANSIT DISTRICT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FOR TRANSIT PROJECTS APPROPRIATED FOR THE BENEFIT OF THE PUBLIC. THE FUND FACILITATES MANAGEMENT AND ACCOUNTING OF TRANSIT PROJECTS.

SOLID WASTE FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR SOLID WASTE REVENUES EARNED, EXPENSES INCURRED AND THE ALLOCATION OF NET INCOME FOR SOLID WASTE PROJECTS APPROPRIATED FOR THE PUBLIC'S BENEFIT. THE FUND FACILITATES MANAGEMENT AND ACCOUNTING OF SOLID WASTE PROJECTS.

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30 1981

STATEMENT 6

	AIRPORT	LIQUID WASTE	COUNTY TRANSIT DISTRICT	SOLID WASTE	TOTALS 1982	TOTALS 1981
ASSETS						
Cash with County Treasurer	$ 3,228,951	504,877	381,143	1,073,395	5,188,368	962,599
Collections in Transit	1,200		2,939	99,415	103,554	379
Imprest Cash	500	575		2,225	3,300	500
Due from Other Funds (Statement 12)	57,954	217,374	39,372	601,592	916,294	44,381
Accounts Receivable, Net	16,743	133,990	13,255	976,386	1,140,377	8,569
Inventory of Material & Supplies, Net	10,196	74,821		22,480	107,497	
Fixed Assets	16,794,780	167,968	99,055	7,486,552	24,548,356	15,494,948
Accumulated Depreciation	(4,944,128)	(6,805)	(37,235)	(2,276,747)	(7,264,916)	(4,520,748)
Prepaid Expenses			3,482		3,482	
Total Assets	$15,166,198	1,092,801	502,013	7,985,300	24,746,314	11,990,630
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	$ 3,817	11,294	219,089	242,158	476,360	42,683
Accrued Payroll	15,717	128,047			143,765	14,887
Due to Other Funds (Statement 12)	568,232	425,985	19,341	972,854	1,986,413	33,033
Due to Other Funds - Loans						500,000
Amount Payable to Grantor Agency			201,763		201,763	
Deferred Miscellaneous Revenue				24,725	24,725	
Total Liabilities	587,767	565,328	440,193	1,239,737	2,833,027	590,604
Fund Equity						
Retained Earnings:						
Reserve for Replacement of Equipment		14,644			14,644	
Unreserved (Statement 6A)	2,725,620	230,530		1,535,758	4,491,909	432,900
Contributed Capital: (Statement 6C)						
Capital Grants			71,703		71,703	
Accumulated Depreciation			(9,883)		(9,883)	
Government Contributions	11,852,810	282,299		5,209,804	17,344,913	10,967,126
Total Fund Equity	14,578,430	527,473	61,819	6,745,562	21,913,286	11,400,026
Total Liabilities and Fund Equity	$15,166,198	1,092,801	502,013	7,985,300	24,746,314	11,990,630

(STATEMENT 1A)

See Notes to Financial Statements

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 6A

	AIRPORT	LIQUID WASTE	COUNTY TRANSIT DISTRICT	SOLID WASTE	TOTALS 1982	TOTALS 1981
Operating Revenue:						
Charges for Services	$1,531,082	3,443,469	59,899	9,346,102	14,380,553	1,339,448
Operating Expenses:						
Salaries	311,960	2,358,506			2,670,466	301,317
Repairs and Maintenance	149,960	41,684	35,960	223,468	451,072	87,867
Equipment Rental		323,666	262,764	246,446	832,876	
Contracted Services	33,765	71,553	1,633,540	3,623,618	5,362,476	
Inter-Fund Support	207,450	371,472	130,741	3,702,502	4,412,165	273,330
Depreciation	423,380	6,805	9,883		440,068	394,686
Utilities	76,501				76,501	
Other	55,438	117,040	116,905	116,079	405,462	75,684
Total Operating Expense	1,258,454	3,290,726	2,189,795	7,912,113	14,651,088	1,132,884
Operating Income (Loss)	272,628	152,743	(2,129,895)	1,433,989	(270,534)	206,564
Nonoperating Revenue:						
Interest	198,875	77,787	85,599	62,423	424,685	95,419
Grants			2,034,412	39,346	2,073,758	130,917
Sale of Fixed Assets	1,821,217				1,821,217	
Total Nonoperating Revenue	2,020,092	77,787	2,120,011	101,769	4,319,660	226,336
Net Income (Loss) (Statement 6B)	2,292,720	230,530	(9,883)	1,535,758	4,049,126	432,900
Depreciation on Grant Funded Fixed Assets			9,883		9,883	
Increase (Decrease) in Retained Earnings	2,292,720	230,530	-0-	1,535,758	4,059,009	432,900
Retained Earnings - Beginning Balance	432,900	-0-	-0-	-0-	432,900	-0-
Retained Earnings - Ending Balance (Statement 6)	$2,725,620	230,530	-0-	1,535,758	4,491,909	432,900

See Notes to Financial Statements

ENTERPRISE FUNDS
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSTIION
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 6B

	AIRPORT	LIQUID WASTE	COUNTY TRANSIT DISTRICT	SOLID WASTE	TOTALS 1982	TOTALS 1981
Sources of Working Capital:						
Operations:						
Net Income (Statement 6A)	$ 2,292,720	230,530	(9,883)	1,535,758	4,049,126	432,900
Items not Requiring Working Capital:						
Depreciation	423,380	6,805	9,883		440,068	394,686
Working Capital Provided by Operations	2,716,100	237,335		1,535,758	4,489,194	827,586
Capital Contributions, Net	885,683	282,299	71,703	5,209,804	6,449,491	367,189
Increase in Reserve for Replacement of Equipment		14,644			14,644	
Sale of Fixed Assets	171,283				171,283	
Increase in Deferred Revenue						57,741
Total Sources of Working Capital	3,773,066	534,278	71,703	6,745,563	11,124,612	1,252,516
Uses of Working Capital:						
Acquisition of Fixed Assets	1,471,114	167,968	71,703	5,209,804	6,920,590	27,329
Payment of Long Term Debt	500,000				500,000	241,620
Total Uses of Working Capital	1,971,114	167,968	71,703	5,209,804	7,420,590	268,949
Net Increase in Working Capital	$ 1,801,952	366,310	-0-	1,535,758	3,704,021	983,566
Elements of Net Increase (Decrease) in Working Capital:						
Cash	$ 2,266,352	504,877	381,143	1,073,395	4,225,769	962,599
Collections in Transit	820		2,939	99,415	103,174	379
Imprest Cash		575		2,225	2,800	500
Accounts Receivable	8,174	133,990	13,255	976,386	1,131,807	66,310
Due from Other Funds	13,572	217,374	39,372	601,592	871,912	44,381
Inventory of Material and Supplies	10,196	74,821		22,480	107,497	
Prepaid Expense			3,482		3,482	
Accounts Payable	38,865	(11,294)	(219,089)	(242,158)	(433,676)	(42,683)
Accrued Payroll	(830)	(128,047)			(128,877)	(14,887)
Due to Other Funds	(535,198)	(425,985)	(19,341)	(972,854)	(1,953,379)	(33,033)
Amount Payable to Grantor Agency			(201,763)		(201,763)	
Deferred Miscellaneous Revenue				(24,725)	(24,725)	
Net Increase in Working Capital	$ 1,801,952	366,310	-0-	1,535,758	3,704,021	983,566

See Notes to Financial Statements

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1982

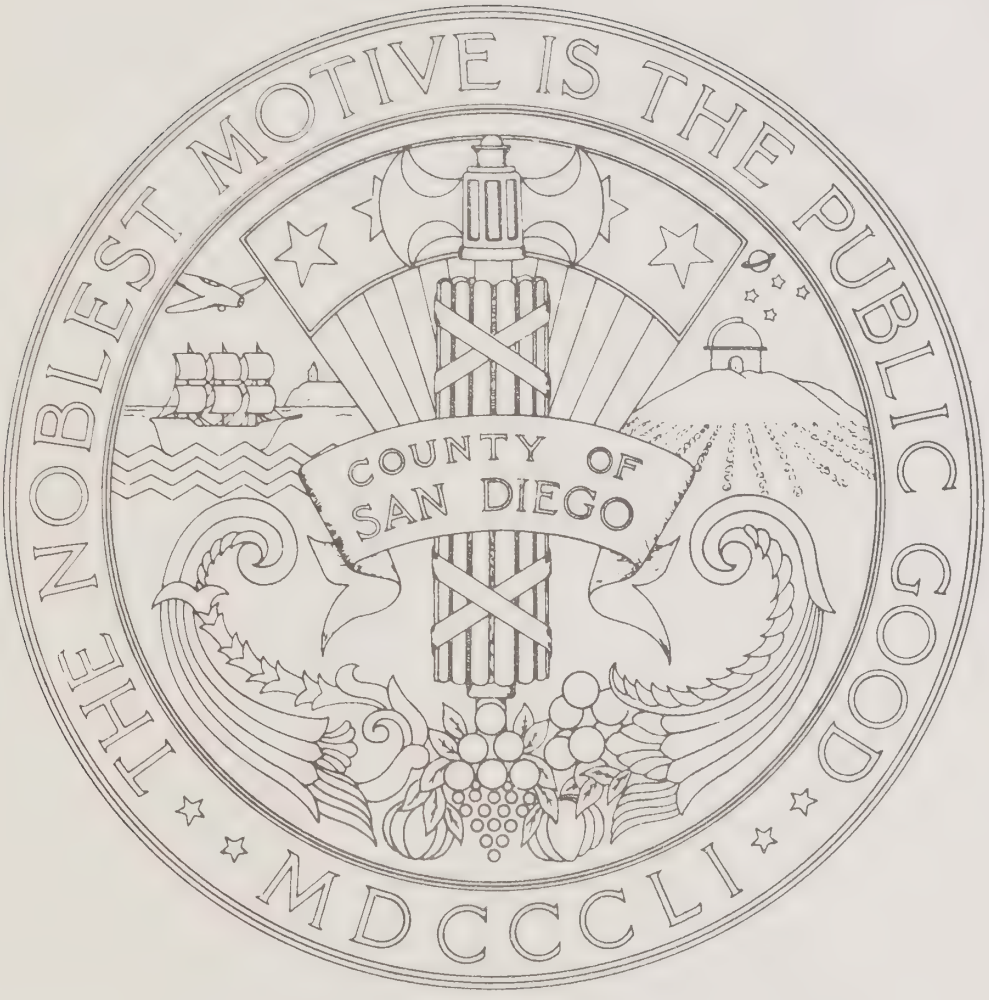
STATEMENT 6C

	AIRPORT	LIQUID WASTE	COUNTY TRANSIT DISTRICT	SOLID WASTE	TOTALS
Beginning Balance	$ 10,967,126				10,967,126
Add: Increases Authorized	885,684	282,299	71,703	5,209,804	6,449,491
Ending Balance (Statement 6)	$ 11,852,810	282,299	71,703	5,209,804	17,416,617
Source					
Capital Grants	$		71,703		71,703
Governments Contribution:					
General Fund	11,852,810			5,209,804	17,062,614
Sanitation Districts:					
Buena		10,900			10,900
Cardiff		20,300			20,300
Lakeside		36,000			36,000
Lemon Grove		35,200			35,200
Montgomery		38,992			38,992
Solana Beach		21,000			21,000
Spring Valley		99,607			99,607
Winter Gardens		10,600			10,600
Other		9,700			9,700
Total	11,852,810	282,299		5,209,804	17,344,913
Total Contributed Capital (Statement 6)	$ 11,852,810	282,299	71,703	5,209,804	17,416,617

See Notes to Financial Statements

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

ASSETS	ROAD EQUIPMENT	PURCHASING	COMMUNICATIONS EQUIPMENT
Cash with County Treasurer	$ 5,502,556	209,349	64,935
Collections in Transit			
Imprest Cash		100,000	
Due from Other Funds (Statement 12)	710,047	230,093	
Accounts Receivable	6,307	10,149	
Inventory of Equipment, Material and Supplies, at cost	979,012	647,485	
Due from Other Funds - Loans			
Equipment, Net of Allowance for Depreciation of $5,068,623 in 1982 ($3,860,957 in 1981)	7,776,737		
Total Assets	$14,974,661	1,197,079	64,935
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts Payable	$ 78,614	424,031	
Due to Other Funds (Statement 12)	231,104	259	
Due to Other Funds - Loans			
Total Liabilities	309,719	424,291	
Fund Equity			
Retained Earnings:			
Reserve for Replacement of Equipment	4,368,079		
Unreserved (Statement 7A)	2,357,771	1,687	64,935
Contributed Capital (Statement 7C)	7,939,092	771,100	
Total Fund Equity	14,664,943	772,787	64,935
Total Liabilities and Fund Equity	$14,974,662	1,197,079	64,935

See Notes to Financial Statement

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1982
With Comparative Figures for June 30, 1981

STATEMENT 7

DISTRICTS DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1982	TOTALS 1981
55,000	251,588	30,201	42,871	2,141	6,158,644	4,112,985
			6,690		6,690	2,388
					100,000	101,000
	2,984	9,634			952,760	212,714
					16,456	287,740
		29,756	99,094	3,076	1,758,426	1,808,923
250,000	595,897				845,897	639,647
					7,776,737	4,456,174
305,000	850,470	69,592	148,657	5,217	17,615,613	11,621,574
		11,159	39,731	288	553,826	500,439
		13,432	22,834		267,630	103,118
250,000					250,000	250,000
250,000		24,592	62,566	288	1,071,457	853,557
					4,368,079	2,564,499
			86,090	928	2,511,413	1,754,226
55,000	850,470	45,000		4,000	9,664,662	6,449,291
55,000	850,470	45,000	86,090	4,928	16,544,155	10,768,016
305,000	850,470	69,592	148,657	5,217	17,615,613	11,621,574
					(STATEMENT IA)	

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

	ROAD EQUIPMENT	PURCHASING
Operating Revenue:		
Charges for Services	$5,034,035	9,724,204
Operating Expenses:		
Cost of Materials	539,577	8,921,247
Repairs and Maintenance	2,734,178	
Fuel	1,221,211	
Depreciation	433,067	
Other	250,918	921,361
Total Operating Expenses	5,178,951	9,842,609
Operating Income (Loss)	(144,916)	(118,404)
Nonoperating Revenue:		
Interest	815,749	
Sale of Fixed Assets	204,742	
Total Nonoperating Revenue	1,020,491	
Income (Loss) before Operating Transfers (Statement 7B)	875,575	(118,404)
Operating Transfers (Out)**		
Net Income (Loss)	875,575	(118,404)
Retained Earnings - Beginning Balance	1,482,195	120,092
Retained Earnings - Ending Balance (Statement 7)	$2,357,771	1,687

*Includes those Internal Service Funds with related activity for the year reported.
**Transfer to various Agency Funds

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
COMBINING STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 7A

COMMUNICATIONS EQUIPMENT	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1982	TOTALS 1981
	112,310	522,282	9,259	15,402,090	12,703,378
	95,451	372,482	9,013	9,937,770	8,470,063
				2,734,178	1,860,476
				1,221,211	1,048,998
				433,067	359,813
	4,110	115,021		1,291,411	786,415
	99,561	487,504	9,013	15,617,638	12,525,765
	12,748	34,778	245	(215,549)	177,612
				815,749	512,225
				204,742	128,872
				1,020,491	641,097
	12,748	34,778	245	804,942	818,709
	(12,748)	(35,007)		(47,755)	(40,982)
		(229)	245	757,188	777,726
64,935		86,319	683	1,754,226	976,499
64,935	-0-	86,090	928	2,511,413	1,754,226

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCE	COUNTY SERVICE AREA
Sources of Working Capital:				
Operations:				
Income (Loss) before Operating Transfers	$ 875,575	(118,404)		
Items not requiring Working Capital:				
Depreciation	433,067			
Working Capital Provided by Operations	1,308,642	(118,404)		
Capital Contributions, Net	2,850,371		7,415	380,000
Increase in Reserve for Replacement of Equipment	2,129,501			
Total Sources (Uses) of Working Capital	6,288,514	(118,404)	7,415	380,000
Uses of Working Capital:				
Acquisition of Fixed Assets, Net	3,753,627			
Transfers to Other Funds			82,130	
Decrease in Reserve for Replacement of Equipment	325,920			
Total Uses of Working Capital	4,079,547		82,130	
Net Increase (Decrease) in Working Capital	$2,208,967	(118,404)	(74,715)	380,000
Elements of Net Increase (Decrease) in Working Capital:				
Cash	$1,916,617	10,756		170,765
Collections in Transit				
Imprest Cash		(1,000)	(74,715)	
Accounts Receivable, Net	(271,112)	(170)		
Due from Other Funds	518,199	230,093		2,984
Due from Other Funds - Loans				206,250
Inventory of Material and Supplies	(14,067)	(72,918)		
Accounts Payable	216,914	(289,084)		
Due to Other Funds	(157,584)	3,917		
Net Increase (Decrease) in Working Capital	$2,208,967	(118,404)	(74,715)	380,000

*Includes those Internal Service Funds with related activity for the year reported.

See Notes to Financial Statements

INTERNAL SERVICE FUNDS*
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
Year Ended June 30, 1982
With Comparative Figures for Year Ended June 30, 1981

STATEMENT 7B

ADULT INSTITUTION	JAIL STORES	EDGEMOOR GIFT SHOP	TOTALS 1982	TOTALS 1981	
					Sources of Working Capital:
					Operations:
12,748	34,778	245	804,942	818,709	Income(Loss) before Operating Transfers
					Items not requiring Working Capital:
			433,067	359,813	Depreciation
12,748	34,778	245	1,238,009	1,178,522	Working Capital Provided by Operations
			3,237,786	536,979	Capital Contributions, Net
			2,129,501	1,418,673	Increase in Reserve for Replacement of Equipment
12,748	34,778	245	6,605,296	3,134,174	Total Sources (Uses) of Working Capital
					Uses of Working Capital:
			3,753,627	1,767,850	Acquisition of Fixed Assets, Net
12,748	50,007		144,885	40,982	Transfers to Other Funds
					Decrease in Reserve for Replacement
			325,920	537,578	of Equipment
12,748	50,007		4,224,432	2,346,411	Total Uses of Working Capital
-0-	(15,228)	245	2,380,865	787,761	Net Increase (Decrease) in Working Capital
					Elements of Net Increase (Decrease) in Working Capital
2,502	(54,596)	(384)	2,045,660	423,706	Cash
	4,302		4,302	(1,137)	Collections in Transit
			(75,715)		Imprest Cash
			(271,282)	155,702	Accounts Receivable, Net
1,495	(12,727)		740,045	31,434	Due from Other Funds
			206,250	134,749	Due from Other Funds - Loans
3,050	32,880	556	(50,497)	136,460	Inventory of Material and Supplies
(2,530)	21,239	73	(53,388)	(74,571)	Accounts Payable
(4,517)	(6,326)		(164,510)	(18,583)	Due to Other Funds
-0-	(15,228)	245	2,380,865	787,761	Net Increase (Decrease) in Working Capital

*Includes those Internal Service Funds with related activity for the year reported.

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1982

	ROAD EQUIPMENT	PURCHASING	PETTY CASH AND CASH DIFFERENCES
Beginning Balance	$ 5,088,721	771,100	74,715
Add: Increases Authorized	4,106,919		7,415
Deduct: Decreases Authorized	1,256,547		82,130
Ending Balance (Statement 7)	$ 7,929,092	771,100	-0-
Source			
Governments' Contribution:			
General Fund	$ 10,624	771,100	
Road Fund	5,043,338		
Liquid Waste Enterprise Fund	506,058		
County Transit District Enterprise Fund	123,235		
Solid Waste Enterprise Fund	2,255,836		
Total	$ 7,939,092	771,100	-0-

See Notes to Financial Statements

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1982

STATEMENT 7C

DISTRICT DEVELOPMENT	COUNTY SERVICE AREA	ADULT INSTITUTIONS	JAIL STORES	EDGEMOOR GIFT SHOP	TOTAL
55,000	470,470	45,000	15,000	4,000	6,524,006
	380,000				4,494,334
			15,000		1,353,677
55,000	850,470	45,000	-0-	4,000	9,664,662
55,000	850,470	45,000		4,000	1,736,194
					5,043,338
					506,058
					123,235
					2,255,836
55,000	850,470	45,000	-0-	4,000	9,664,662

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

AGENCY FUNDS

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND INTEREST ON BANK DEPOSITS AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE THE RESPONSIBLE OFFICER.

SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER-TAX COLLECTOR ACTS IN A TRUST CAPACITY AND THE ACCUMULATED MONIES ARE DISBURSED TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, AND SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS.

EMPLOYEES' RETIREMENT SYSTEM FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES CONTRIBUTIONS FROM THE COUNTY, CONTRIBUTIONS FROM EMPLOYEES, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY THE BOARD OF SUPERVISORS, SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, FEDERAL EMPLOYMENT TRAINING FUNDS, SPECIAL OPERATING FUNDS, AND SCHOOL DISTRICT FUNDS.

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1982

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Cash with County Treasurer	$ 26,861,003	1,046,990,662	1,036,946,795	36,904,870
Collections In Transit	3,200,907	2,051,502	3,200,907	2,051,502
Due from Other Funds	1,292,818	279,964	1,294,903	277,878
Total Assets	$ 31,354,730	1,049,322,128	1,041,442,607	39,234,252
LIABILITIES				
Due to Other Funds	$ 11,948,883	11,494,829	11,951,214	11,492,498
Tax Collections Due to Other Governmental Entities	19,405,846	1,070,119,975	1,061,784,068	27,741,753
Total Liabilities	$ 31,354,730	1,081,614,805	1,073,735,283	39,234,252
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Cash with County Treasurer	$ 14,989,566	623,408,746	623,483,032	14,915,280
Cash in Banks	311,880	18,468,835	18,609,883	170,832
Collections in Transit	405,258	272,285	405,357	272,186
Imprest Cash	7,650	1,100	300	8,450
Due from Other Funds	484,593	1,554,351	485,168	1,553,776
Total Assets	$ 16,198,949	643,705,319	642,983,741	16,920,526
LIABILITIES				
Due to Other Funds	$ 2,153,465	2,418,366	2,027,803	2,544,028
Agency Funds Held for Other Governmental Entities	14,045,483	642,123,747	641,792,733	14,376,498
Total Liabilities	$ 16,198,949	644,542,113	643,820,536	16,920,526
SPECIAL PURPOSE FUNDS				
ASSETS				
Cash with County Treasurer	$ 96,498,673	3,044,835,103	3,040,518,449	100,815,326
Cash in Banks	10,115,424	26,470,443	23,258,933	13,326,934
Collections in Transit	247,449	247,650	247,449	247,650
Imprest Cash	1,500	400		1,900
Due from Other Funds	2,466,766	11,679,498	2,311,892	11,834,372
Investments	1,284,499	95,000	174,200	1,205,298
Total Assets	$110,614,313	3,083,328,095	3,066,510,925	127,431,482
LIABILITIES				
Due to Other Funds	$ 3,759,793	4,310,514	3,759,793	4,310,514
Agency Funds Held for Other Governmental Entities	106,854,519	768,420,615	752,154,166	123,120,968
Total Liabilities	$110,614,313	772,731,129	755,913,960	127,431,482
EMPLOYEES' RETIREMENT SYSTEM FUND				
ASSETS				
Cash with County Treasurer	$ 16,573,716	399,795,943	386,445,264	29,924,395
Collections in Transit	1,991		1,991	
Investments	258,785,262	321,764,935	304,848,012	275,702,185
Total Assets	$275,360,970	721,560,878	691,295,268	305,626,581
LIABILITY				
Agency Funds Held for Other Governmental Entities	$275,360,970	85,645,231	55,379,620	305,626,581

See Notes to Financial Statements

Continued on next page

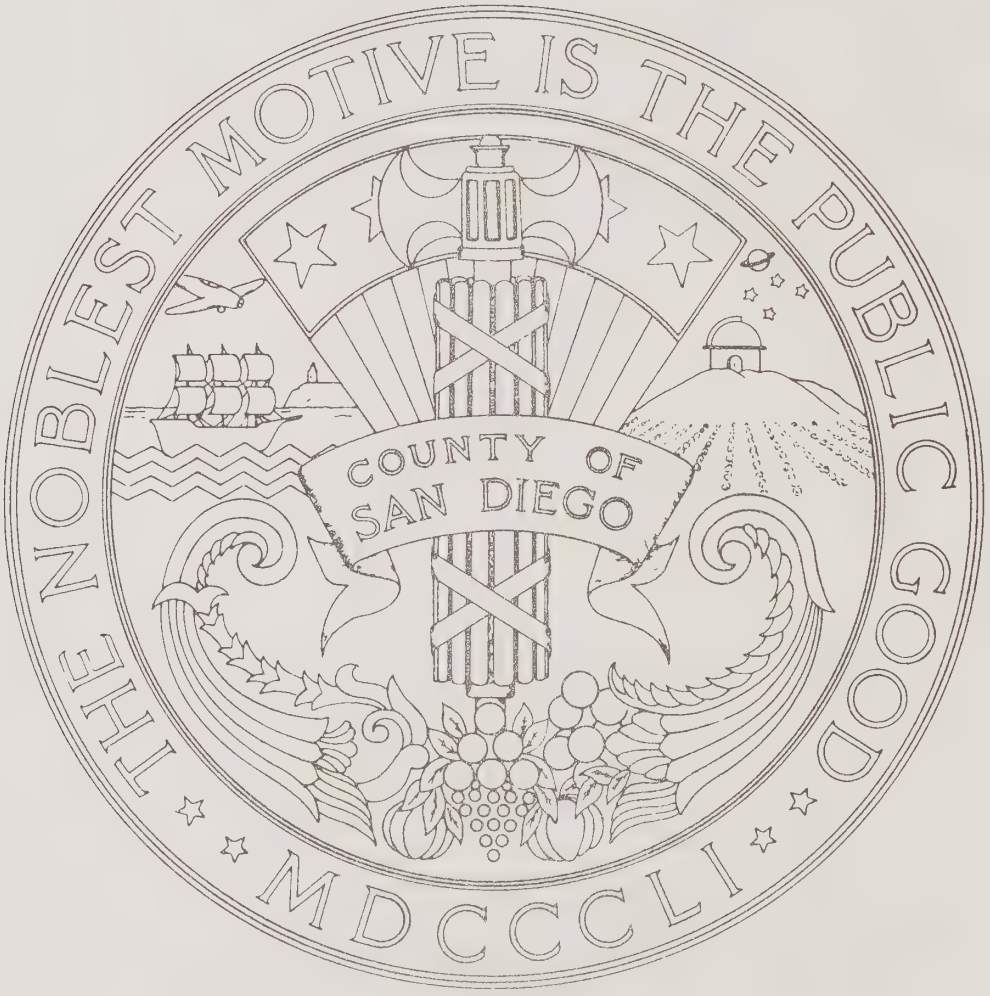
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1982
(Continued)

STATEMENT 8A Cont'd

FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSETS				
Cash with County Treasurer	$269,932,190	1,521,843,504	1,522,502,650	269,273,043
Cash in Bank	76,403,630	5,794,887	34,582,248	47,616,269
Collection In Transit	275,185	841,586	281,975	834,796
Due from Other Funds	2,688,432	3,528,685	2,700,803	3,516,314
Investments	110,000			110,000
Total Assets	$349,409,438	1,532,008,664	1,560,067,678	321,350,424
LIABILITIES				
Due to Other Funds	$ 2,407,667	2,637,469	3,440,419	1,604,717
Due to Other Funds - Loans	692,218	528,250	311,381	909,087
Agency Funds Held for Other Governmental Entities	346,309,552	1,692,948,558	1,720,421,490	318,836,619
Total Liabilities	$349,409,438	1,696,114,277	1,724,173,291	321,350,424
TOTAL AGENCY FUNDS				
ASSETS				
Cash with County Treasurer	$424,855,149	6,636,873,960	6,609,896,193	451,832,917
Cash in Banks	86,830,935	50,734,166	76,451,065	61,114,037
Collections in Transit	4,130,791	3,413,024	4,137,680	3,406,135
Imprest Cash	9,150	1,500	300	10,350
Due from Other Funds	6,932,611	17,042,499	6,792,768	17,182,343
Investments	260,179,761	321,859,935	305,022,213	277,017,483
Total Assets	$782,938,400	7,029,925,086	7,002,300,220	810,563,267
LIABILITIES				
Due to Other Funds	$ 20,269,810	20,861,179	21,179,230	19,951,758
Due to Other Funds - Loans	692,218	528,250	311,381	909,087
Tax Collections Due to Other Governmental Entities	19,405,846	1,070,119,975	1,061,784,068	27,741,753
Agency Funds Held for Other Governmental Entities	742,570,525	3,189,138,152	3,169,748,010	761,960,667
Total Liabilities	$782,938,400	4,280,647,557	4,253,022,691	810,563,267

(STATEMENT 8)

See Notes to Financial Statements


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ACCOUNT GROUPS

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND OPERATIONS.

GENERAL LONG-TERM DEBT

TO ACCOUNT FOR LONG-TERM DEBT INTENDED TO BE FINANCED FROM GOVERNMENTAL FUNDS. IT MAY INCLUDE LIABILITIES EVIDENCED BY FORMAL DEBT INSTRUMENTS AS WELL AS LIABILITIES ARISING FROM LEASE-PURCHASE AGREEMENTS, ACCRUED PENSION CONTRIBUTIONS AND OTHERS.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1982

STATEMENT 9

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 1,021,885	80,644	102,960	999,570
Finance	1,007,196	1,717,032	682,176	2,042,053
Counsel	99,423	10,417	4,178	105,663
Personnel	75,873	6,553	7,375	75,052
Elections	1,479,564	61,285	12,106	1,528,743
Property Management	263,149,370	85,847,843	36,820,133	312,177,081
Other General	4,120,838	2,648,663	803,812	5,965,690
Total General	270,954,154	90,372,441	38,432,741	322,893,854
Public Protection:				
Judicial	1,893,054	130,830	48,159	1,975,726
Police Protection	1,792,979	386,471	179,942	1,999,508
Detention and Correction	1,338,921	54,445	113,157	1,280,209
Protective Inspection	200,161	32,095	13,262	218,994
Other Protection	1,827,908	1,733,493	1,791,137	1,770,264
Total Protection	7,053,024	2,337,336	2,145,658	7,244,702
Public Ways and Facilities:				
Public Ways	3,381,889	262,010	62,192	3,581,708
Health and Sanitation:				
Hospital Care	3,328,162	427,026	170,352	3,584,835
Public Assistance:				
Administration	1,398,611	327,296	130,044	1,595,863
Education:				
Library Services	1,745,938	217,459	3,291	1,960,106
Agricultural Education	27,389		1,266	26,122
Total Education	1,773,327	217,459	4,558	1,986,228
Recreational and Cultural Services:				
Recreational Facilities	532,950	135,884	193,896	474,938
Total	$288,422,119	94,079,455	41,139,443	341,362,131
				(Statement 1A)

See Notes to Financial Statements

STATEMENT OF GENERAL LONG TERM DEBT PAYABLE
June 30, 1982

	INTEREST RATES	LEASE PERIOD		FISCAL YEAR	PRINCIPAL PAYMENTS
Capitalized Long Term Leases:					
Lessor					
County Employees' Retirement Board	4.50 to 6.75	11/01/64	12/31/91	1983	$ 343,103
				1984	362,443
				1985	377,749
				1986	343,032
				1987	212,322
				1988-1992	284,698
Joint Powers Authorities	5.50 to 9.50	7/15/68	7/15/07	1983	515,000
				1984	1,155,000
				1985	1,255,000
				1986	1,355,000
				1987	1,480,000
				1988-1992	9,570,000
				1993-1997	14,210,000
				1998-2002	21,830,000
				2003-2007	26,430,000
				2008	5,910,000
Redevelopment Agency	6.00 to 8.00	7/10/79	1/01/07	1983	780,000
				1984	830,000
				1985	900,000
				1986	960,000
				1987	1,030,000
				1988-1992	6,380,000
				1993-1997	9,050,000
				1998-2002	12,840,000
				2003-2007	18,230,000
Private Parties	5.00 to 8.00	11/05/73	12/14/94	1983	2,068,076
				1984	1,820,099
				1985	1,741,978
				1986	864,885
				1987	668,893
				1988-1992	2,953,383
				1993-1994	227,674
Total Capitalized Leases					$146,978,335

See Notes to Financial Statements

STATEMENT OF GENERAL LONG TERM DEBT PAYABLE
June 30, 1982

STATEMENT 10

ORIGINAL AMOUNT	RETIRED	OUTSTANDING	
			Capitalized Long Term Leases:
			Lessor
5,411,861	3,488,514	1,923,347	County Employees' Retirement Board
85,200,000	1,490,000	83,710,000	Joint Powers Authorities
51,000,000		51,000,000	Redevelopment Agency
14,540,884	4,195,896	10,344,988	Private Parties
156,152,745	9,174,410	146,978,335	Total Capitalized Leases
		28,100,000	Accrued Pension Contributions
		$175,078,335	Total Long Term Debt (Statement 1A)

See Notes to Financial Statements

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON INTERFUND ACCOUNTS, AGENCY FUND INVESTMENTS AND TAXES RECEIVABLE.

GENERAL, SPECIAL REVENUE, DEBT SERVICE,
CAPITAL PROJECTS, ENTERPRISE, AND INTERNAL SERVICE FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1982

STATEMENT 11

	CASH WITH COUNTY TREASURER			
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
General Fund	$15,046,882	1,352,029,830	1,356,296,475	10,780,236
Special Revenue Funds:				
Road Fund	5,411,767	62,827,742	62,506,201	5,733,308
Deferred Compensation Investment Fund	4,083,776	1,921,090	953,735	5,051,131
Survey Monument Preservation Fund	162,778	105,040	124,244	143,574
Grazing Land Fund	40,786	14,997	5,000	50,783
Fish and Game Propagation Fund	49,029	22,426	5,272	66,182
Livestock Indemnity Fund	25			25
County Library Fund	760,422	5,799,282	5,722,696	837,007
Special Aviation Fund	177,162	62,536	86,942	152,756
Cable TV Fund	-0-	229,319	112,745	116,573
Park Land Dedication Fund	5,258,150	1,539,489	2,336,192	4,461,446
Federal Revenue Sharing Fund	-0-	13,159,301	13,159,301	-0-
Debt Service Fund	23,095	75,026,629	75,015,669	34,056
Capital Projects Funds	7,119,062	22,626,019	14,601,888	15,143,193
Enterprise Funds	962,599	85,782,779	81,557,010	5,188,368
Internal Service Funds	4,112,985	120,842,406	118,796,747	6,158,644
Total	$43,208,525	1,741,988,890	1,731,280,125	53,917,290

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1982

STATEMENT 12

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	$ 295,425	1,214,274
Deferred Compensation Fund	930	
County Library Fund	101,326	3,951
Park Land Dedication Fund	6,198	
Federal Revenue Sharing Fund	2,572,924	250,321
Special Aviation Fund	688	
Cable TV Fund		27
Debt Service Fund	912,951	63,795
Capital Projects Funds	226,265	2,082,174
Enterprise Funds	971,811	51,407
Internal Service Funds	122,712	225,315
Property Tax Collection Funds	5,992,713	5,504
County Departmental Funds	2,038,748	1,407,129
Special Purpose Funds	3,544,908	11,381,783
Funds held for Special and School Districts	355,385	535,299
Total General Fund (Statement 2)	17,142,988	17,220,984
Special Revenue Funds:		
Road Fund:		
General Fund	1,214,274	295,425
Survey Monument Preservation Fund	2,909	
County Library Fund	102	
Capital Projects Funds	93,170	
Enterprise Funds	208,523	11,568
Internal Service Funds	82,166	149,275
Property Tax Collection Funds	172,218	
County Departmental Funds	140,216	10,227
Special Purpose Funds	62,863	281
Funds held for Special and School Districts	502,253	72,020
Deferred Compensation Fund:		
General Fund		930
Property Tax Collection Funds	221,360	
Survey Monument Preservation Fund:		
Road Fund		2,909
Grazing Land Fund:		
Property Tax Collection Funds	2,204	
Fish and Game Propagation Fund:		
County Departmental Funds	3,116	
County Library Fund:		
General Fund	3,951	101,326
Road Fund		102
Internal Service Funds		4,257
Property Tax Collection Funds	103,151	
Funds held for Special and School Districts	64	
Special Aviation Fund:		
General Fund		688
Property Tax Collection Funds	5,667	
Cable TV:		
General Fund	27	
Property Tax Collection Funds	7,081	
Park Land Dedication Fund:		
General Fund		6,198
Capital Projects Funds		150,610
Property Tax Collection Funds	189,592	
Special Purpose Funds		200
Funds Held For Special and School Districts		5,234
Federal Revenue Sharing Fund:		
General Fund	250,321	2,572,924
Capital Projects Funds	8,703	
Property Tax Collection Funds	12,854	
Total Special Revenue Funds (Statement 3)	3,286,796	3,384,181

Continued on next page

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1982
(Continued)

STATEMENT 12 Cont'd

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Debt Service Fund:		
General Fund	63,795	912,951
Property Tax Collection Funds	1,322,115	
Special Purpose Funds		197
Total Debt Service Fund (Statement 4)	1,385,911	913,148
Capital Projects Funds:		
General Fund	2,082,174	226,265
Road Fund		93,170
Park Land Dedication Fund	150,610	
Federal Revenue Sharing Fund		8,703
Enterprise Funds	500,000	8,868
Internal Service Funds		923
Property Tax Collection Funds	722,565	
Special Purpose Funds	12,643	
Funds held for Special and School Districts	131,450	404,490
Total Capital Projects Funds (Statement 5)	3,599,445	742,421
Enterprise Funds:		
General Fund	51,407	971,811
Road Fund	11,568	208,523
Capital Projects Funds	8,868	500,000
Enterprise Funds	94	94
Internal Service Funds	39,224	305,983
Property Tax Collection Funds	126,682	
Special Purpose Funds	515,272	
Funds held for Special and School Districts	163,175	
Total Enterprise Funds (Statement 6)	916,294	1,986,413
Internal Service Funds:		
General Fund	225,315	122,712
Road Fund	149,275	82,166
County Library Fund	4,257	
Capital Projects Funds	923	
Enterprise Funds	305,983	39,224
Internal Service Funds	10,779	10,779
Property Tax Collection Funds	233,643	
County Departmental Funds	9,634	
Special Purpose Funds		12,748
Funds held for Special and School Districts	12,947	
Total Internal Service Funds (Statement 7)	952,760	267,630
Agency Funds:		
Property Tax Collection Funds:		
General Fund	5,504	5,992,713
Road Fund		172,218
Deferred Compensation Fund		221,360
Grazing Land Fund		2,204
County Library Fund		103,151
Special Aviation Fund		5,667
Cable TV Fund		7,081
Park Land Dedication Fund		189,592
Federal Revenue Sharing Fund		12,854
Debt Service Fund		1,322,115
Capital Projects Funds		722,565
Enterprise Funds		126,682
Internal Service Funds		233,643
Property Tax Collection Funds	269,557	269,557
County Departmental Funds	2,354	53,568
Special Purpose Funds		207,785
Funds held for Special and School Districts	462	1,849,735
County Departmental Funds:		
General Fund	1,407,129	2,038,748
Road Fund	10,227	140,216
Fish and Game Propagation Fund		3,116
Internal Service Funds		9,634
Property Tax Collection Funds	53,568	2,354
County Departmental Funds	28,367	28,367
Special Purpose Funds	54,484	206,370
Funds held for Special and School Districts		115,219

Continued on next page

ALL FUNDS
STATEMENT OF INTERFUND ACCOUNTS
June 30, 1982
(Continued)

STATEMENT 12 Cont'd

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Special Purpose Funds:		
General Fund	11,381,783	3,544,908
Road Fund	281	62,863
Park Land Dedication Fund	200	
Debt Service Fund	197	
Capital Projects Funds		12,643
Enterprise Funds		515,272
Internal Service Funds	12,748	
Property Tax Collection Funds	207,785	
County Departmental Funds	206,370	54,484
Special Purpose Funds	24,561	24,561
Funds held for Special and School Districts	445	95,781
Funds held for Special and School Districts:		
General Fund	535,299	355,385
Road Fund	72,020	502,253
County Library Fund		64
Park Land Dedication Fund	5,234	
Capital Projects Funds	404,490	131,450
Enterprise Funds		163,175
Internal Service Funds		12,947
Property Tax Collection Funds	1,849,735	462
County Departmental Funds	115,219	
Special Purpose Funds	95,781	445
Funds held for Special and School Districts	438,533	438,533
Total Agency Funds (Statement 8)	17,182,343	19,951,758
Total Interfund Accounts (Statement 1A)	$44,466,539	44,466,539

AGENCY FUNDS
STATEMENT OF INVESTMENTS
June 30, 1982

STATEMENT 13

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	3.75-4.25	1984-1985	$ 7,000	6,977	7,000
Utility Bonds	3.125-8.75	1982-2012	223,000	218,467	129,581
Corporate Bonds	4.25-9.6	1986-2005	410,000	409,988	271,868
Railroad Bonds	3.05-7.90	1991-1992	250,000	250,000	151,875
U. S. Government Bonds	7.23	1984	100,000	100,000	90,406
State Government Bonds	3.75	1987	5,000	5,035	5,000
Foreign Government Bonds	3.75-9.75	1983-2000	215,000	214,829	154,500
Total			1,210,000	1,205,298	810,230
Employees' Retirement Fund:					
Utility Bonds	4.25-16.0	1990-2021	52,490,000	42,660,452	38,869,328
Corporate Bonds	6.5-14.5	1986-2011	93,389,534	75,889,085	59,242,795
U. S. Government Bonds	6.875-13.85	1986-2012	104,915,102	85,256,007	94,288,088
Foreign Government Bonds	8.875-16.25	1986-2007	6,370,000	5,175,035	5,546,389
Real Property Leases Receivable	4.50-6.75	1984-1991	5,411,860	1,923,347	1,923,347
Stocks				64,798,257	56,902,188
Total			262,576,496	275,702,185	256,772,135
Funds Held for School Districts:					
Corporate Bonds	8.20	1988	10,000	10,000	7,550
State Government Bonds	3.50	1994	100,000	100,000	100,000
Total			110,000	110,000	107,550
Total Investments			$263,896,496	277,017,483	257,689,916
				(Statement 8)	

STATEMENT OF TAXES RECEIVABLE
June 30, 1982

STATEMENT 14

TAXES	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	DEBT SERVICE
Secured:				
1981/82 Fiscal Year Levy	$ 7,732,472	7,542,332	138,429	51,711
Prior Fiscal Years' Levies	3,244,240	3,101,756	114,034	28,450
Unsecured:				
1981/82 Fiscal Year Levy	97,306	94,391	2,241	674
Prior Fiscal Years' Levies	902,942	889,979	10,375	2,588
Total Taxes Receivable	11,976,960	11,628,458	265,079	83,423
Less Deferred Revenues Applicable to Taxes Receivable	6,602,700	6,405,467	150,208	47,025
Taxes Receivable, Net	$ 5,374,260	5,222,991	114,871	36,398
		(Statement 2)	(Statement 3)	(Statement 4)

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1982

TABLE 1

Bank Deposits	TOTAL	GENERAL		SPECIFIC TIME DEPOSITS*
		DEMAND DEPOSITS	TIME DEPOSITS	
First Interstate Bank	$ 20,236,218	2,541,209	17,575,009	120,000
Bank of America	3,809	3,809		
Bank of America - Bond and Coupons	888,090	888,090		
Bank of Commerce	1,200,000		1,200,000	
Bank of Coronado	200,000		200,000	
Barclays	2,000,000		2,000,000	
California Commerce	700,000		700,000	
California Coastal Bank	2,100,000		2,100,000	
Central Federal Savings & Loan	8,100,000		8,100,000	
City National Bank	10,000,000		10,000,000	
Coast Federal Savings & Loan	100,000		100,000	
Crocker Bank	11,500,000		11,500,000	
Equality Savings & Loan	100,000		100,000	
Far West Savings & Loan	100,000		100,000	
Fidelity Savings & Loan	1,000,000		1,000,000	
Glendale Federal Savings & Loan	100,000		100,000	
Golden State Savings	2,000,000		2,000,000	
Grossmont Bank	1,000,000		1,000,000	
Hawthorne Savings & Loan	100,000		100,000	
Home Federal Savings & Loan	600,000		600,000	
Imperial Savings & Loan	100,000		100,000	
La Jolla Bank & Trust	100,000		100,000	
Mitsubishi Bank	1,000,000		1,000,000	
Mitsui Manufacturer's Bank	5,000,000		5,000,000	
North County Bank	1,500,000		1,500,000	
Pacific Federal Savings & Loan	100,000		100,000	
Peoples Bank	400,000		400,000	
San Diego Federal Savings & Loan	100,000		100,000	
San Dieguito National Bank	100,000		100,000	
Security Pacific Bank	8,000,000		8,000,000	
Southwest Bank of Fallbrook	500,000		500,000	
Sumitomo Bank of California	15,450,000		15,450,000	
Torrey Pines Bank	500,000		500,000	
Total	94,878,118	3,433,109	91,325,009	120,000
Cash in Office	1,615,290			
Cash in Short Term Securities	409,256,799			
Total (Statement 1A)	$505,750,208			

*Specific Time Deposits are held for Louis A. Stelzer Trust Endowment Fund

SCHEDULE OF INSURANCE
June 30, 1982

TABLE 2

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Aircraft Liability - Fixed Wing	$ 200,000/10,000,000
Airport Premises Liability	10,000,000
Air Travel Accident	100,000/ 500,000
Automobile Fire and Theft	6,700,000
Blanket Fire Insurance Policy	100,000,000
Foster Home Liability	500,000
Hangerkeeper Liability	1,000,000
Helicopter Liability	10,000,000
Mexican Vehicle Policy (1)	80,000
Money and Securities - Broad Form (food stamps)	10,000,000
Money and Securities - Broad Policy, Loss Outside/Inside Premises	10,000/ 170,000
Non-owned Aircraft Liability	1,000,000
Official and Faithful Performance Bonds	100,000/ 400,000

County is Self-Insured for Public Liability, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Automobile Collision, Road Design and Workers' Compensation, and Steam Boiler and Unfired Pressure Vessels.

(1) This policy is for owned and non-owned vehicles in Mexico for third party property damage, bodily injury and medical expense.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1982
(Pursuant to Sec. 10808 - Welfare & Institution Code)

TABLE 3

Activity	Source				Total Expenditures Encumbrances
			County		
	State Aid	Federal Aid	Property Tax	Other Revenue(1)	
Public Welfare	$114,502,583	144,370,016	29,920,477	732,952	289,526,031
Hospital Care	4,429,168	181,755	2,285,854	5,929,044	12,825,822
Total	$118,931,751	144,551,771	32,206,332	6,661,997	302,351,853
Percentage of Cost	39.3	47.8	10.6	2.3	100.0

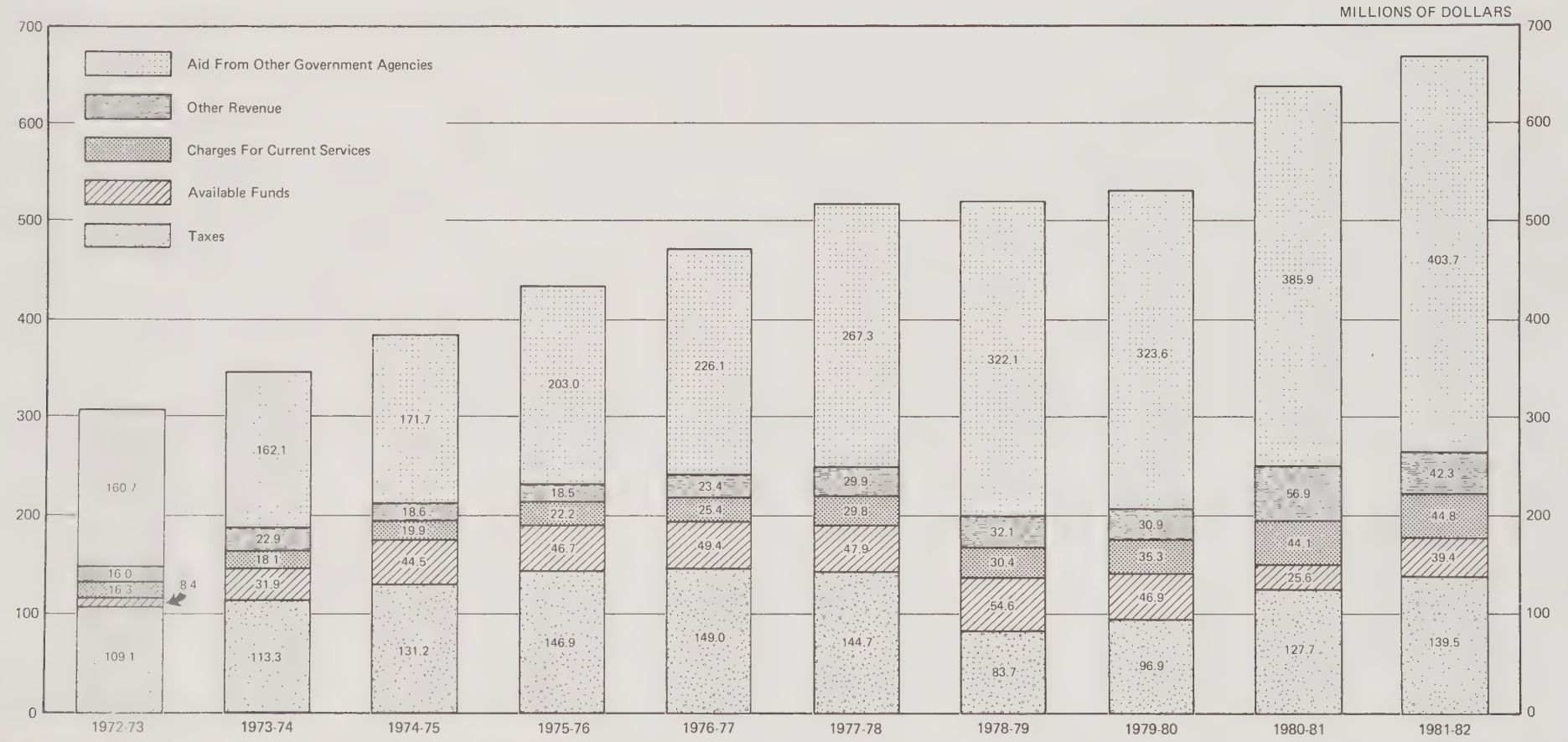
(1) Includes charges for current service and aid repayment.

COMPARISON OF REVENUE BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1972-1973 THROUGH 1981-1982

TABLE 4

	1972-73		1973-74		1974-75		1975-76		1976-77		1977-78*		1978-79*		1979-80*		1980-81*		1981-82	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	$109,063	35.1	113,282	32.5	131,179	34.0	146,911	33.6	149,040	31.5	144,742	27.8	83,710	16.0	96,941	18.2	127,696	19.9	139,467	20.8
Licenses, Permits, and Franchises**	3,417	1.1	3,598	1.0	3,539	.9	4,864	1.1	7,065	1.5	7,680	1.5	6,511	1.3	7,000	1.3	8,327	1.3	7,235	1.1
Fines, Forfeitures and Penalties	2,922	1.0	2,991	.9	3,663	.9	3,969	.9	4,479	.9	4,915	1.0	5,620	1.1	5,506	1.0	5,974	.9	7,202	1.1
Revenue from the Use of Money and Property	5,871	1.9	10,472	3.0	9,186	2.4	7,929	1.8	8,527	1.8	9,290	1.8	14,950	2.9	15,306	2.9	22,734	3.6	21,715	3.2
Aid from Other Governmental Agencies	160,668	51.7	162,044	46.5	171,682	44.5	202,980	46.4	226,117	47.8	267,332	51.5	322,128	61.6	323,577	60.6	385,848	60.3	403,732	60.3
Charges for Current Services	16,323	5.3	18,128	5.2	19,908	5.2	22,195	5.1	25,398	5.4	29,752	5.7	30,419	5.8	35,337	6.6	44,052	6.9	44,841	6.7
Other Revenue	3,826	1.2	5,880	1.7	2,257	.6	1,782	.4	3,352	.7	7,987	1.5	5,029	.9	3,077	.6	19,924	3.1	6,167	.9
Fund Balance Available from Prior Years	8,424	2.7	31,939	9.2	44,548	11.5	46,696	10.7	49,362	10.4	47,883	9.2	54,598	10.4	46,849	8.8	25,607	4.0	39,350	5.9
Total	$310,514	100.0	348,334	100.0	385,962	100.0	437,326	100.0	473,340	100.0	519,581	100.0	522,965	100.0	533,593	100.0	640,162	100.0	669,709	100.0

*Fiscal years 1977-78 thru 1980-81 have been restated to reflect the removal of the Local Transportation Fund as a Special Revenue Fund.
**Franchises were included with the Taxes through 1975-76

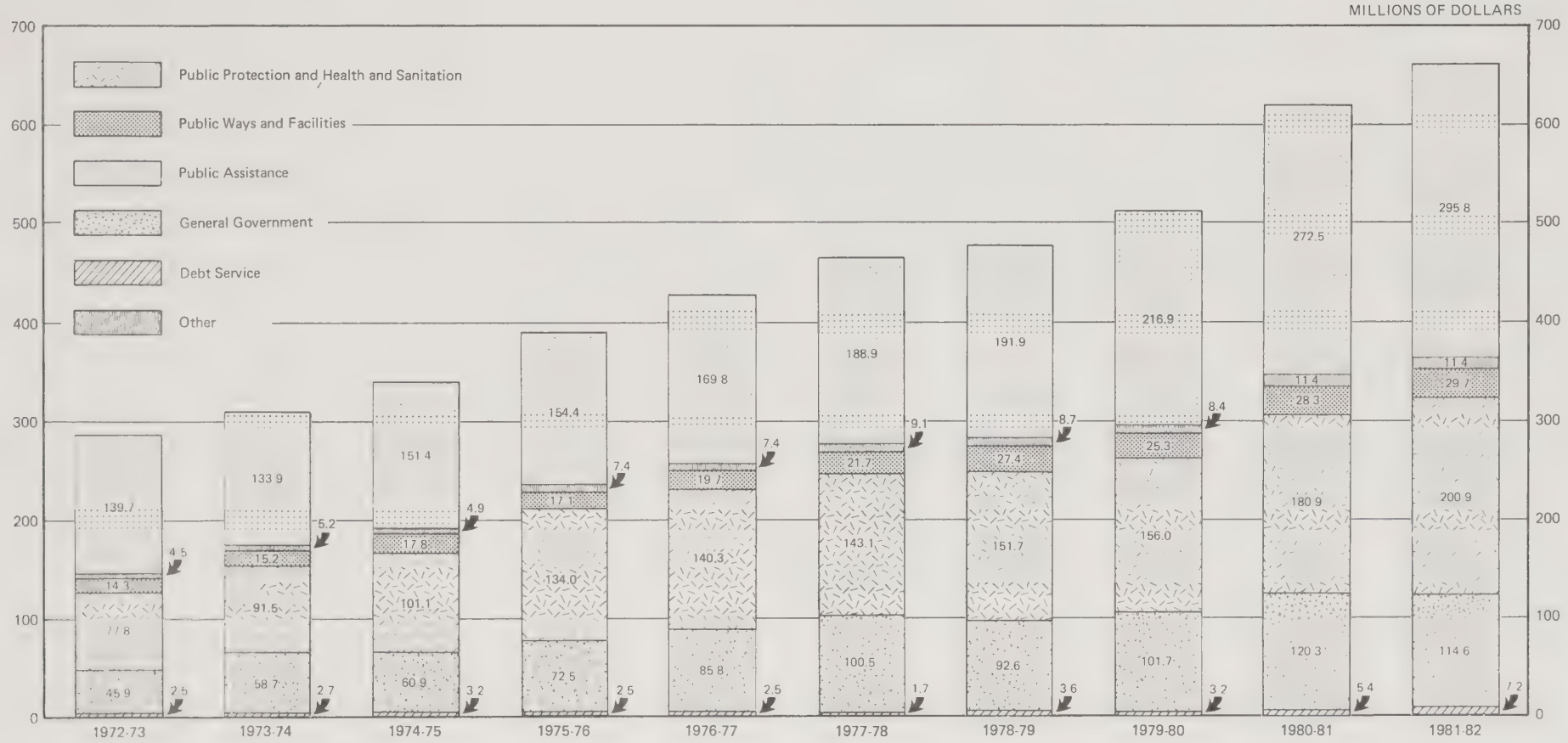


COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECTS FUNDS
IN THOUSANDS OF DOLLARS
Fiscal Years 1972-1973 through 1981-1982

TABLE 5

FUNCTION	1972-73		1973-74		1974-75		1975-76		1976-77		1977-78*		1978-79*		1979-80*		1980-81*		1981-82	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 45,932	16.1	58,720	19.1	60,938	18.0	72,514	18.7	85,858	20.2	100,523	21.6	92,642	19.5	101,736	19.9	120,257	19.5	114,627	17.4
Public Protection	56,263	19.8	66,357	21.6	76,782	22.6	82,139	21.1	86,425	20.3	90,520	19.5	95,602	20.1	103,499	20.2	115,670	18.7	136,915	20.8
Public Ways and Facilities	14,250	5.0	15,226	5.0	17,761	5.2	17,092	4.4	19,678	4.6	21,685	4.7	27,343	5.8	25,272	5.0	28,343	4.6	29,666	4.5
Health and Sanitation	21,551	7.6	25,123	8.2	24,284	7.2	51,906	13.4	53,924	12.7	52,603	11.3	56,109	11.8	52,515	10.3	65,183	10.5	64,020	9.7
Public Assistance	139,668	49.0	133,855	43.6	151,425	44.6	154,433	39.8	169,744	39.9	188,868	40.6	191,871	40.3	216,888	42.4	272,499	44.0	295,849	44.8
Education	2,747	1.0	2,827	.9	2,614	.8	3,521	.9	4,240	1.0	4,158	.9	3,454	.7	3,631	.7	4,476	.7	5,070	.8
Recreational and Cultural Services	1,739	.6	2,394	.8	2,287	.7	3,840	1.0	3,138	.7	4,946	1.0	5,266	1.1	4,790	.9	6,934	1.1	6,265	.9
Public Service Enterprises	93		-25																	
Debt Service	2,461	.9	2,683	.8	3,179	.9	2,517	.7	2,490	.6	1,707	.4	3,646	.7	3,205	.6	5,448	.9	7,222	1.1
Total	$284,704	100.0	307,160	100.0	339,270	100.0	387,962	100.0	425,497	100.0	465,010	100.0	475,933	100.0	511,536	100.0	618,810	100.0	659,634	100.0

* Fiscal Years 1977-78 thru 1980-81 have been restated to reflect the removal of the Local Transportation Fund as a Special Revenue Fund.

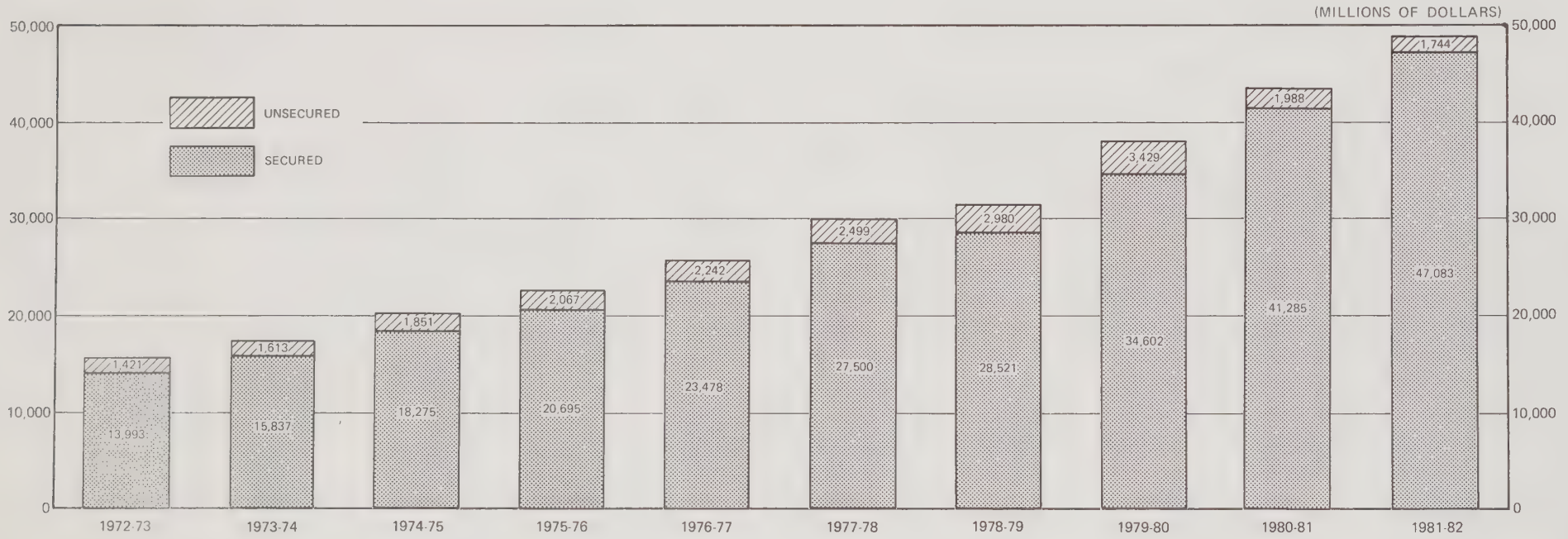


COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
Fiscal Years 1972-1973 through 1981-1982

TABLE 6

	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980	1980-1981	1981-1982
Secured Property:										
Land	$ 6,274,167,424	6,931,943,844	7,893,149,088	8,959,429,724	10,008,460,144	11,686,158,508	11,228,917,412	13,785,843,540	16,647,624,112	18,684,957,383
Improvements	7,466,510,052	8,558,657,668	9,993,955,104	11,290,300,024	12,882,584,400	15,285,686,784	17,281,279,412	20,697,882,192	24,879,418,764	28,235,190,808
Personal Property	729,073,540	774,656,388	866,093,380	1,004,663,732	1,113,025,112	1,233,360,560	709,317,956	823,784,328	582,918,776	986,992,550
Gross Secured Valuations	14,469,751,016	16,265,257,900	18,753,197,572	21,254,393,480	24,004,069,656	28,205,205,852	29,219,514,780	35,307,510,060	42,109,961,652	47,907,140,741
Exemptions	477,054,288	428,487,808	477,788,084	558,948,268	525,748,952	705,494,640	698,143,936	705,112,328	825,302,256	824,207,963
Net Secured Valuations	13,992,696,728	15,836,770,092	18,275,409,488	20,695,445,212	23,478,320,704	27,499,711,212	28,521,370,844	34,602,397,732	41,284,659,396	47,082,932,778
Unsecured Property:										
Land	68,683,024	70,553,588	86,845,584	90,765,560	91,998,492	98,978,808	121,436,616	142,004,708	92,364	53,791
Improvements	326,375,128	354,310,108	440,595,416	509,315,956	604,600,128	633,956,356	727,286,484	730,719,436	494,634,808	447,293,396
Personal Property	1,041,010,564	1,206,320,340	1,348,520,780	1,501,356,368	1,581,607,504	1,811,550,412	2,172,552,504	2,601,022,944	1,518,796,940	1,308,764,088
Gross Unsecured Valuations	1,436,068,716	1,631,184,036	1,875,961,780	2,101,437,884	2,278,206,124	2,544,485,576	3,021,275,604	3,473,747,088	2,013,524,112	1,756,111,275
Exemptions	14,315,320	17,810,616	24,900,420	34,310,196	36,134,220	44,870,308	40,647,120	44,142,924	24,767,208	11,929,368
Net Unsecured Valuations	1,421,753,396	1,613,373,420	1,851,061,360	2,067,127,688	2,242,071,904	2,499,615,268	2,980,628,484	3,429,604,164	1,988,756,904	1,744,181,907
Net Valuations	$15,414,450,124	17,450,143,512	20,126,470,848	22,762,572,900	25,720,392,608	29,999,326,480	31,501,999,328	38,032,001,896	43,273,416,300	48,827,114,685

NOTE: Assessed valuations have been restated from 25% to 100% of full cash value.

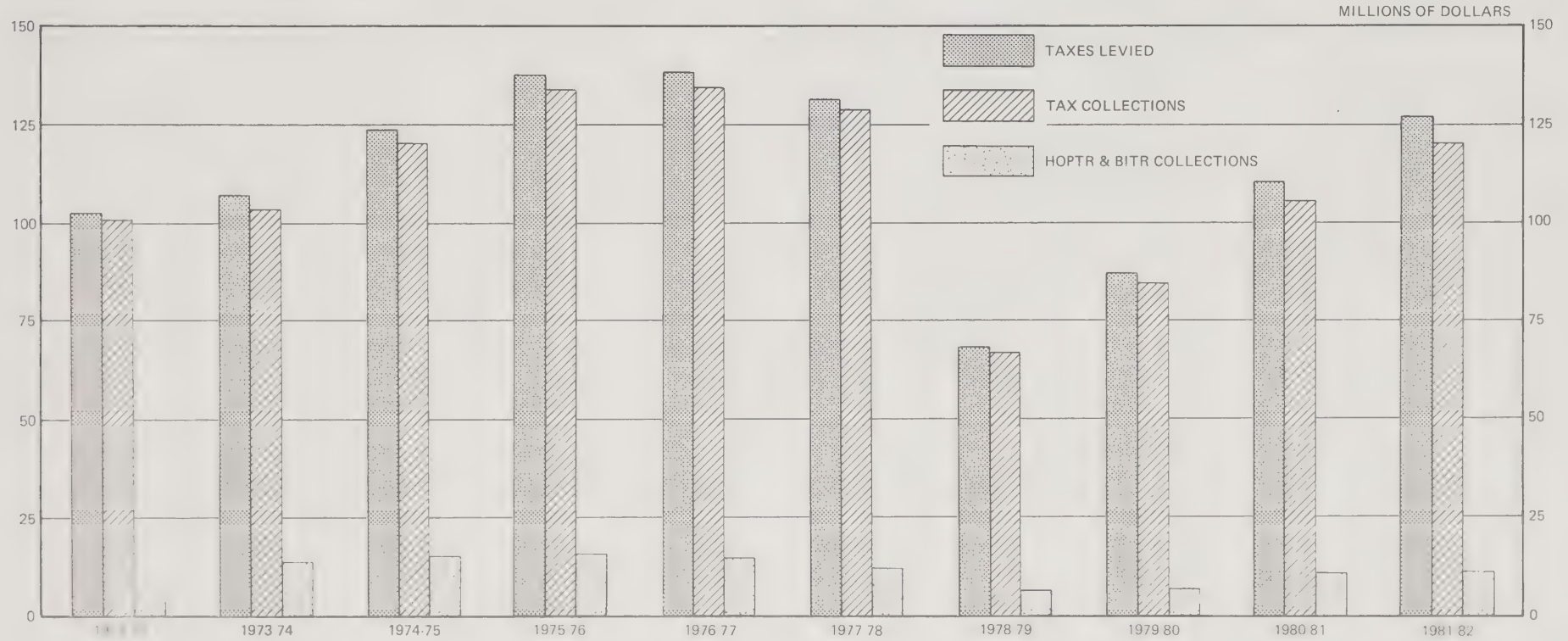


COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
IN THOUSANDS OF DOLLARS
Fiscal Years 1972-1973 through 1981-1982

TABLE 7

	1972-73	1973-74	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82
Assessed Valuations and Tax Rates										
Secured*	3,498,174	3,959,192	4,568,852	5,173,861	5,869,580	6,874,928	7,130,343	8,650,599	10,321,165	11,770,733
Tax Rate** (Countywide)	2.711	2.711	2.691	2.621	2.282	1.825	4.000	4.000	4.000	4.000
Unsecured*	355,438	403,343	462,765	516,781	560,518	624,904	745,157	857,401	497,189	436,045
Tax Rate** (Countywide)	2.939	2.711	2.711	2.691	2.621	2.282	4.000	4.000	4.000	4.000
Tax Levy (Including Library)	102,140	106,830	123,081	137,069	137,880	130,975	68,606	87,415	110,477	126,896
Tax Collections (Including Library)	100,527	103,208	119,571	133,517	134,104	128,580	67,422	84,771	105,611	119,852
Prior Taxes Charged to Redemption Officer	1,613	3,622	3,509	3,552	3,776	2,395	1,184	2,644	4,866	7,044
Percent of Collections	98.4	96.6	97.2	97.4	97.3	98.2	98.3	97.0	95.6	94.4
HOPTR & BITR Valuations Reimbursed by State of California										
Secured	146,245	429,550	455,906	481,467	502,627	520,164	546,830	570,261	536,706	541,004
Unsecured	38,275	66,939	91,888	104,187	100,129	116,032	138,238	170,624	695	758
HOPTR & BITR Collections	5,231	13,751	15,194	15,784	14,594	12,533	6,697	6,962	11,240	11,359

* Assessed Valuations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).
**The 1% of full value or $4.00 maximum (Proposition 13) tax rate beginning in 1978-79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
(Continued)

TABLE 11 Cont'd

Analysis

Population (July 1981 estimate)	1,912,600(3)
1981-82 Assessed Valuation	$48,827,115,000(4)

	Ratio To 1981-82 Assessed Valuation	Per Capita
Assessed Valuation	---	$25,529.
Direct Debt ($-0-)	-0-%	-0-
Gross Total Debt	1.55	395.
Net Total Debt	1.29	329.

(1) Excludes short-term cash borrowing.
(2) Includes various obligations issued by joint powers authorities and the Chula Vista Redevelopment Agency. All of such bonds are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Lease - Rental Obligations." The total presented here is based on County financial data.
(3) Source: State Department of Finance.
(4) Assessed valuations reported at 100% of market (full cash) value as defined by Article XIIIA of the California State Constitution.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS

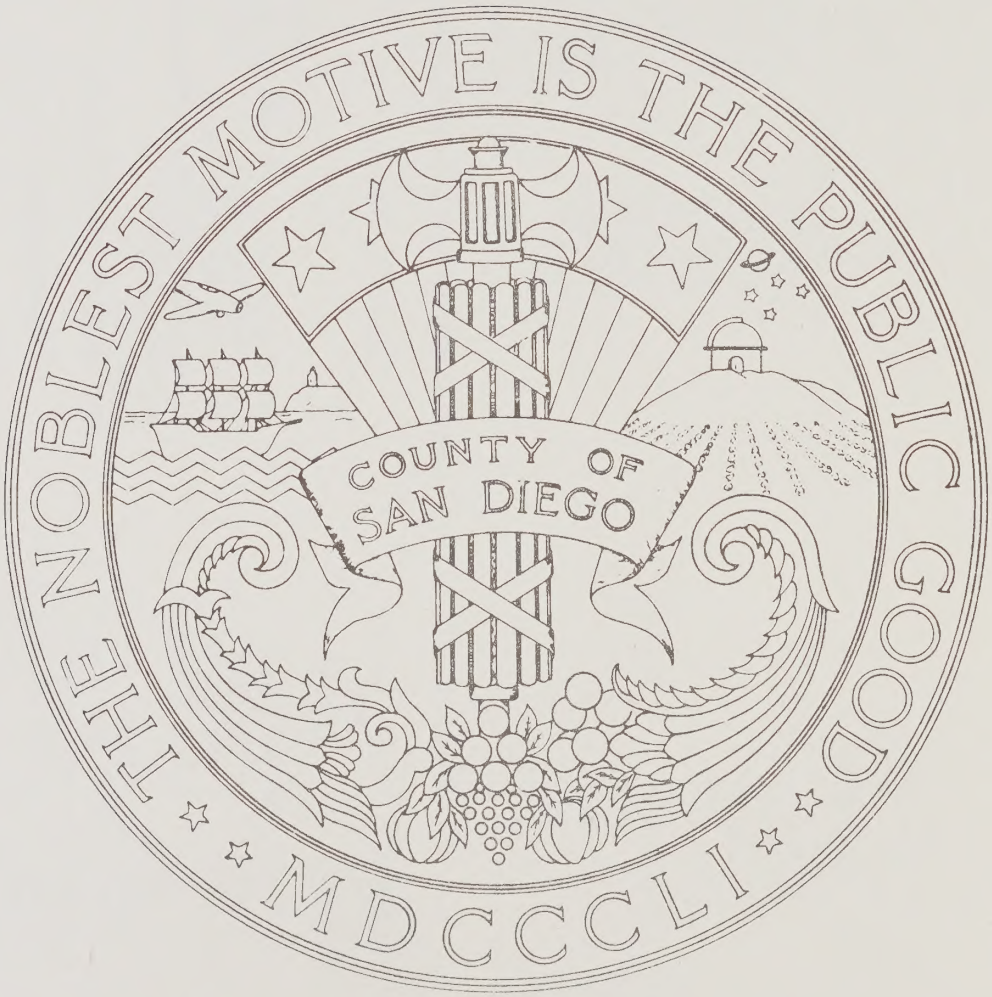
June 30, 1982

TABLE 12

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$1,439,228,060	3.31
Southern California Edison	Electric Utility	915,100,450	2.10
Pacific Telephone & Telegraph	Telephone Company	830,514,010	1.91
Donald L. Bren	Architectural Firm	60,319,391	.14
Burroughs Corporation	Electronic Manufacturing	57,238,255	.13
National Steel & Ship Building	Shipbuilding Company	57,205,819	.13
Solar Turbines Incorporated	Aircraft Manufacturing	48,572,374	.11
Sea World Incorporated	Amusement Park	46,121,299	.11
General Dynamics	Aircraft Manufacturing	45,267,276	.10
Sony Corporation of America	Electronic Manufacturing	42,270,066	.10
		$3,541,837,000	8.14

DATA SOURCE:

Property Tax Services


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

I .TUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720